Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021
Service cost	\$1,187,200,150	\$1,263,516,619
Interest on total pension liability	6,162,928,445	6,349,290,684
Effect of plan changes	0	148,488,939
Administrative expenses	52,083,371	59,084,400
Member contributions	(10,179,238)	(160,309,347)
Expected investment return net of investment expenses	(4,955,347,935)	(4,813,347,624)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	400,064,747	441,296,872
Recognition of assumption changes or inputs	1,165,879,183	1,207,974,794
Recognition of investment (gains) or losses	975,564,688	(2,760,222,715)
Pension Expense	\$4,978,193,411	\$1,735,772,622

As of June 30, 2021, the deferred inflows and outflows of resources are as follows:

Deferred (Inflows) / Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$1,120,140,729
Changes of assumptions	(31,492,934)	2,995,570,213
Net difference between projected and actual earnings	(8,858,692,326)	<u>0</u>
Total	(\$8,890,185,260)	\$4,115,710,942



Exhibit B
Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2021 Expense	Balance of Deferred (Inflows) 06/30/2021	Balance of Deferred Outflows 06/30/2021	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized Thereafter in Expense
Investment	(\$14,185,068,006)	2020-2021	5.0	(2,837,013,601)	(11,348,054,405)	0	(2,837,013,601)	(2,837,013,601)	(2,837,013,601)	(2,837,013,602)	0	0
(gains) or losses	\$4,032,087,180	2019-2020	5.0	806,417,436	0	2,419,252,308	806,417,436	806,417,436	806,417,436	0	0	0
	\$870,674,947	2018-2019	5.0	174,134,989	0	348,269,980	174,134,989	174,134,991	0	0	0	0
	(\$1,390,801,037)	2017-2018	5.0	(278,160,207)	(278,160,209)	0	(278,160,209)	0	0	0	0	0
	(\$3,128,006,660)	2016-2017	5.0	(625,601,332)	0	0	0	0	0	0	0	0
Economic/demographic	\$600,942,256	2020-2021	5.4	111,285,603	0	489,656,653	111,285,603	111,285,603	111,285,603	111,285,603	44,514,241	0
(gains) or losses	\$406,648,176	2019-2020	5.3	76,726,071	0	253,196,034	76,726,071	76,726,071	76,726,071	23,017,821	0	0
	\$804,157,064	2018-2019	5.2	154,645,589	0	340,220,297	154,645,589	154,645,589	30,929,119	0	0	0
	\$74,324,981	2017-2018	5.2	14,293,266	0	17,151,917	14,293,266	2,858,651	0	0	0	0
	\$351,846,323	2016-2017	5.3	66,386,099	0	19,915,828	19,915,828	0	0	0	0	0
	\$317,297,639	2015-2016	5.3	17,960,244	0	0	0	0	0	0	0	0
Assumption	\$3,041,893,309	2020-2021	5.4	563,313,576	0	2,478,579,733	563,313,576	563,313,576	563,313,576	563,313,576	225,325,429	0
changes or inputs	(\$50,579,560)	2019-2020	5.3	(9,543,313)	(31,492,934)	0	(9,543,313)	(9,543,313)	(9,543,313)	(2,862,995)	0	0
	\$0	2018-2019	5.2	0	0	0	0	0	0	0	0	0
	\$2,240,292,080	2017-2018	5.2	430,825,400	0	516,990,480	430,825,400	86,165,080	0	0	0	0
	\$0	2016-2017	5.3	0	0	0	0	0	0	0	0	0
	\$3,946,364,611	2015-2016	5.3	223,379,131	0	0	0	0	0	0	0	0

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



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000%

21,823,439,544

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
1000	State Agencies	26.28736573%	27.24217525%	5,736,807,370	3,259,929,413
1039	SAIF	0.37999577%	0.37038423%	82,928,147	44,321,954
1252	Oregon State University	2.07070754%	2.30085992%	451,899,608	275,331,939
2000	Lake County	0.04192185%	0.04269518%	9,148,790	5,109,110
2001	Clackamas County	1.64526174%	1.72360997%	359,052,701	206,255,440
2002 2003	Curry County Douglas County	0.09186104% 0.52354659%	0.09526049% 0.51045987%	20,047,239 114,255,874	11,399,327 61,084,078
2003	Harney County	0.04807435%	0.04384307%	10,491,477	5,246,472
2005	Jackson County	0.42505441%	0.43571515%	92,761,492	52,139,766
2006	Jefferson County	0.04438947%	0.04404007%	9,687,309	5,270,046
2007	Klamath County	0.03344566%	0.03790942%	7,298,993	4,536,423
2008	Lane County	1.14837553%	1.11480943%	250,615,040	133,403,446
2009	Marion County	0.78348315%	0.81844400%	170,982,972	97,938,936
2011 2012	Washington County Grant County	1.53783487% 0.02340764%	1.55117054% 0.02420073%	335,608,463 5,108,352	185,620,510 2,895,975
2012	Umatilla County	0.15352442%	0.02420073%	33,504,309	18,284,252
2014	Linn County	0.44959791%	0.46528060%	98,117,728	55,677,709
2015	Yamhill County	0.18662334%	0.20783312%	40,727,632	24,870,308
2016	Sherman County	0.02157638%	0.02466175%	4,708,708	2,951,143
2017	Columbia County	0.10886189%	0.11059018%	23,757,409	13,233,752
2018	Coos County	0.18088324%	0.19266273%	39,474,945	23,054,947
2020 2021	Wasco County	0.05524747%	0.04315495% 0.05216698%	12,056,898	5,164,128
2021	Baker County Gilliam County	0.05410243% 0.02138146%	0.00772219%	11,807,011 4,666,170	6,242,551 924,074
2022	Morrow County Rural School District Board	0.00000000%	0.00000000%	4,000,170	924,074
2027	Deschutes County	0.64117978%	0.66671299%	139,927,482	79,782,076
2028	Union County	0.0000000%	0.0000000%	0	0
2035	Hood River County	0.06012372%	0.05576016%	13,121,064	6,672,528
2036	Clatsop County	0.13272659%	0.14270769%	28,965,507	17,077,087
2037	Polk County	0.19304184%	0.20441482%	42,128,369	24,461,258
2038 2039	Multnomah County Malheur County	3.33631778% 0.06562217%	3.31525639% 0.06382388%	728,099,294	396,719,488 7,637,472
2039	Benton County	0.26946402%	0.26712875%	14,321,015 58,806,318	31,965,908
2042	Josephine County	0.19662906%	0.22163126%	42,911,224	26,521,460
2043	Lincoln County	0.04845842%	0.05231362%	10,575,294	6,260,099
2044	Crook County	0.01895195%	0.02458263%	4,135,967	2,941,675
2050	Wallowa County	0.00153182%	0.00146872%	334,296	175,754
2052	Tillamook County	0.00008345%	0.00009256%	18,212	11,076
2099	State Judiciary	0.33663030%	0.35360831%	73,464,310	42,314,467
2100 2101	City of Roseburg City of Salem	0.12619166% 0.95630578%	0.13213619% 0.96721909%	27,539,361 208,698,814	15,812,051 115,742,078
2101	City of Salem City of Medford	0.39906072%	0.38469938%	87,088,775	46,034,974
2103	City of Albany	0.34689087%	0.33391546%	75,703,519	39,957,926
2104	City of Ashland	0.21313009%	0.20482379%	46,512,316	24,510,198
2105	City of Astoria	0.07115313%	0.07751216%	15,528,060	9,275,477
2106	City of Beaverton	0.47723898%	0.52653849%	104,149,960	63,008,122
2107	City of Bend	0.38209410%	0.39266625%	83,386,075	46,988,328
2109	City of Canby	0.06516947%	0.06578371%	14,222,220	7,871,994
2110 2111	City of Coquille City of Eugene	0.01916078% 1.31953749%	0.01628425% 1.36200548%	4,181,541 287,968,466	1,948,651 162,984,111
2112	City of Edgene City Of Forest Grove	0.00529354%	0.00725654%	1,155,233	868,352
2113	City of Grants Pass	0.16824702%	0.17453113%	36,717,287	20,885,233
2114	City of Gresham	0.59550352%	0.64349451%	129,959,351	77,003,641
2115	City of Hillsboro	0.57571271%	0.61002990%	125,640,315	72,999,105
2117	City of McMinnville	0.15816053%	0.15898886%	34,516,068	19,025,370
2118	City of Ontario	0.06453608%	0.06623264%	14,083,992	7,925,716
2119	City of Oregon City	0.14519498%	0.14900424% 0.30756940%	31,686,539	17,830,562 36,805,230
2120 2121	City of Lake Oswego City of Portland	0.29618376% 4.25335580%	4.54009190%	64,637,484 928,228,532	543,289,183
2122	City of Redmond	0.13036361%	0.14090599%	28,449,824	16,861,487
2123	City of St Helens	0.05255431%	0.05596816%	11,469,158	6,697,419
2125	City of Vernonia	0.00773948%	0.00661551%	1,689,021	791,644
2126	City of West Linn	0.08644967%	0.08962219%	18,866,291	10,724,621
2127	City of Cottage Grove	0.06562671%	0.06857418%	14,322,005	8,205,915
2128	City of Tillamook	0.01927253%	0.01931924%	4,205,929	2,311,833
2129 2131	City of Sweet Home City of Drain	0.01006747% 0.00635825%	0.01072635% 0.00571792%	2,197,068 1,387,589	1,283,567 684,234
2131	Eugene Water & Electric Board	0.34552008%	0.33381769%	75,404,366	39,946,227
2135	McMinnville Water & Light Department	0.05025634%	0.05228808%	10,967,662	6,257,043
2138	City of Hood River	0.05151536%	0.04856072%	11,242,423	5,811,009
2139	City of Reedsport	0.01333334%	0.00987390%	2,909,793	1,181,558
2140	City of Lebanon	0.05791944%	0.06137271%	12,640,014	7,344,153
2142	City of Sherwood	0.07880317%	0.08741841%	17,197,562	10,460,906
	City of Oakland	0.00153720%	0.00177301%	335,470	212,167
2143			0.0040004004		
2143 2145 2146	City of Vale City of Prineville	0.00436002% 0.03234448%	0.00462810% 0.03757383%	951,506 7,058,678	553,821 4,496,265



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.00000000% 100.0000005% 21,823,439,544

Number Engloyee Name			Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
2414		Employer Name				Liability/(Asset) at
2440						10,408,597
2150 Criy of Sendon 0.0222465776, 0.10042076, 2.155.6.55 1 2152 Criy of Cons Bay. 0.0068667756, 0.10042076, 2.155.6.55 1 2152 Criy of Consellis 0.086617576, 0.10042077, 7.43.1.06 2155 Criy of Consellis 0.086617576, 0.20042077, 7.43.1.06 2155 Criy of Mormouth 0.086617577, 0.00042077, 7.43.1.06 2155 Criy of Mormouth 0.086617577, 0.00042077, 7.43.1.06 2155 Criy of Million-Trievester 0.04606677, 0.00042077, 7.43.1.06 2155 Criy of Million-Trievester 0.04606677, 0.00042077, 7.43.1.06 2156 Criy of Million-Trievester 0.04606677, 0.00042077, 0.00042077, 7.43.1.06 2156 Criy of Million-Trievester 0.04606677, 0.00042077,						278,769
2156						2,504,481
215	2152	City of Coos Bay	0.09868575%	0.10094326%	21,536,625	12,079,355
2167 City of Mormouth						11,450,126
2155						35,032,642
2169 City of Balletic City 2160 City of Plent Route 2161 City of Plent Route 2161 City of Plent Route 2162 City of Plent Route 2163 City of Plent Route 2164 City of Plent Route 2165 City of Route 2165 City of Route 2166 City of Route 2166 City of Route 2167 City of Route 2167 City of Route 2168 City of Route 2169 Ci						3,951,065
2160						5,138,980 5,061,457
2161 Cily of Pilote Rook						8,743,718
2166						461,611
2166		City of Clatskanie	0.01350591%	0.00842921%	2,947,454	1,008,680
2166						13,036,219
2167						3,217,031
2166						884,519
2170						242,695 1,592,740
2172						2,651,132
2174						6,694,068
2176						591,979
2177	2175	City of Umatilla	0.01890291%		4,125,265	2,547,058
2178						3,145,084
2179						219,732
2181						1,942,194
2181						1,579,428 1,015,329
2182 City of Cascade Locks						6,685,919
2181						991,808
2185			0.01333471%			1,384,908
2188						776,619
2187						613,501
2188						22,536
2189						1,198,314 1,722,816
2191 City of Huntington						1,722,010
2192 City of North Plains						140,479
2194 City of Cave Junction 0.00504853% 0.00467823% 1,101,763 0 0 2196 City of Hubbard 0.00000000% 0.00000000% 0 0 0 0 0 2196 City of Hubbard 0.00761618% 0.00781771% 1.662,108 2197 City of Myrtle Creek 0.0031843% 0.01091199% 2,033,602 2198 City of Junction 0.00538882% 0.00593527% 1,159,501 2199 City of Junction City 0.02516376% 0.00538527% 5,492,032 2200 City of Wallowa 0.0068643% 0.00767498% 1,389,976 2201 City of Coburg 0.00636919% 0.007674989% 1,389,976 2202 City of Dallas 0.05492677% 0.06184794% 11,986,910 2203 City of Rockaway Beach 0.0114378% 0.008569499% 2,213,722 2204 City of Bulls 0.0014378% 0.008569499% 2,213,722 2204 City of Bulls 0.0014378% 0.008569499% 2,213,722 2204 City of Bulls 0.0014389% 0.008569499% 0.008569499% 2,213,722 2204 City of Bulls 0.0014378% 0.0085694999% 0.0085694999% 0.0085694999% 0.0085694999% 0.0085694999% 0.00856949999% 0.00856949999						802,306
2195	2193	City of Heppner	0.00144088%	0.00214402%	314,450	256,564
2196						559,819
2197						0
2198						935,505
2199						1,219,539 710,243
2200 City of Wallowa 0.00086543% 0.00147764% 188,867 2201 City of Coburg 0.00639919% 0.00757498% 1,389,976 2202 City of Dallas 0.05492677% 0.06184794% 11,986,910 2203 City of Rockaway Beach 0.0114378% 0.00859919% 2,213,722 2204 City of Elgin 0.00185224% 0.00189279% 1,779,099 2205 City of Elgin 0.00185225% 0.00185925% 407,062 2206 City of Weston 0.0121366% 0.00185925% 407,062 2206 City of Mill City 0.0021386% 0.0035918% 570,441 2208 City of Fairview 0.01380285% 0.01325208% 3,012,257 2209 City of Heix 0.0023317% 0.00141603% 170,915 2210 City of Heix 0.00023317% 0.00141603% 170,915 2210 City of Heix 0.00023317% 0.0002375% 55,434 2211 City of Heix 0.000000000% 0.0000000% 0						3,141,468
2201 City of Coburg 0.00636919% 0.00757498% 1.389,976 2202 City of Dallas 0.05492677% 0.06184794% 11,986,910 2203 City of Rockaway Beach 0.01014378% 0.0085949% 2,213,722 2204 City of Burns 0.00815224% 0.00079710% 1,779,099 2205 City of Weston 0.00185625% 0.0016530% 268,834 2207 City of Mill City 0.00213186% 0.00105630% 268,834 2207 City of Fairview 0.01380285% 0.0035918% 570,441 2208 City of Honore 0.00028377% 0.0014603% 3,012,257 2209 City of Monroe 0.00078317% 0.00141603% 170,915 2210 City of Jefferson 0.00000000% 0.00023275% 55,434 2211 City of Jefferson 0.00000000% 0.0000000% 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Yamhill 0.0044106% 0.00423259% 96,192 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>176,821</td>						176,821
2203 City of Rockaway Beach 0.01014378% 0.0085949% 2,213,722 2204 City of Burns 0.00815224% 0.00679710% 1,779,099 2205 City of Weston 0.00186525% 0.00185925% 407,062 2206 City of Weston 0.00123186% 0.00165630% 268,834 2207 City of Fairview 0.00261389% 0.00305918% 570,441 2208 City of Fairview 0.01380285% 0.01325208% 3,012,257 2209 City of Monroe 0.0007317% 0.00141603% 170,915 2210 City of Jefferson 0.0000000% 0.0000000% 0 2211 City of Jefferson 0.0000000% 0.0000000% 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.00744066% 0.00481631% 1,623,808 2214 City of Yambill 0.0044106% 0.00422359% 969,192 2214 City of Stanfield 0.004500000 0.0000000% 0 <t< td=""><td>2201</td><td>City of Coburg</td><td>0.00636919%</td><td>0.00757498%</td><td>1,389,976</td><td>906,458</td></t<>	2201	City of Coburg	0.00636919%	0.00757498%	1,389,976	906,458
2204 City of Elgin 0.00815224% 0.00679710% 1,779,099 2205 City of Veston 0.00186525% 0.00185925% 407,062 2206 City of Weston 0.00123186% 0.00105630% 268,834 2207 City of Mill City 0.00261389% 0.00305918% 570,441 2208 City of Fairview 0.01380285% 0.01325208% 3,012,257 2209 City of Helix 0.00078317% 0.00141603% 170,915 2210 City of Helix 0.00025401% 0.00023275% 55,434 2211 City of Helix 0.00000000% 0.00000000% 0 2212 Town of Lakeview 0.00744066% 0.0481631% 1,623,808 2213 City of Stanfield 0.00441166% 0.0043235% 152,103 2214 City of Powers 0.0000000% 0.000000% 0 2215 City of Powers 0.0000000% 0.000000% 0 2216 City of Brookings 0.0245053% 0.02825729% 5,713,874 2217 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>7,401,021</td>						7,401,021
2205 City of Elgin 0.00186525% 0.00185025% 407.062 2206 City of Weston 0.00123186% 0.00105630% 268.834 2207 City of Mill City 0.00261389% 0.00305918% 570,441 2208 City of Fairview 0.01380285% 0.01325208% 3,012,267 2209 City of Monroe 0.00078117% 0.00141603% 170,915 2210 City of Helix 0.00025401% 0.00023275% 55,434 2211 City of Jefferson 0.0000000% 0.0000000% 0 2212 Town of Lakview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.000969697% 0.00057343% 152,103 2214 City of Yamhill 0.0044106% 0.004439 969,192 2215 City of Stanfield 0.0000000% 0.0000000% 0 2216 City of Stories 0.0000000% 0.0000000% 0 2216 City of Brookings 0.0245053% 0.0285729% 5,713,874 2						1,025,466
2206 City of Weston 0.00123186% 0.00105630% 268,834 2207 City of Mill City 0.00261389% 0.00305918% 570,441 2208 City of Fairview 0.01380285% 0.01325208% 3,012,257 2209 City of Monroe 0.00078317% 0.00141603% 170,915 2210 City of Helix 0.00023275% 55,434 2211 City of Jefferson 0.00000000% 0.00000000% 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.0044106% 0.00481631% 152,103 2214 City of Stanfield 0.0044106% 0.00422359% 969,192 2215 City of Powers 0.00000000% 0.00000000% 0 2216 City of Brookings 0.0245053% 0.02863662% 4,899,478 2217 City of Stanfield 0.0245053% 0.02825729% 5,713,874 2218 City of Fairie City 0.034677% 697,311 211 2219						813,374
2207 City of Mill City 0.00261389% 0.00305918% 570,441 2208 City of Fairview 0.01380285% 0.01325208% 3,012,257 2209 City of Monroe 0.00078317% 0.0141603% 170,915 2210 City of Helix 0.00025401% 0.00023275% 55,434 2211 City of Jefferson 0.00000000% 0.00000000% 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.00069697% 0.00057343% 152,103 2214 City of Powers 0.00000000% 0 0 215 City of Powers 0.00000000% 0 0 2216 City of Brookings 0.0245533% 0.02683662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Sheridan 0.02618228% 0.02825729% 5,713,874 2219 City of Sheridan 0.00811685% 0.0034677% 697,311 2219 </td <td></td> <td>, 0</td> <td></td> <td></td> <td></td> <td>222,487 126,402</td>		, 0				222,487 126,402
2208 City of Fairview 0.01380285% 0.01325208% 3,012,257 2209 City of Monroe 0.0078317% 0.00141603% 170,915 2210 City of Helix 0.00025401% 0.0002375% 55,434 2211 City of Jefferson 0.0000000% 0.0000000% 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.00069897% 0.00057343% 152,103 2214 City of Yamhill 0.00444106% 0.00422359% 969,192 2215 City of Powers 0.0000000% 0.0000000% 0 2216 City of Brookings 0.02245053% 0.02883662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Sheridan 0.0811685% 0.00344677% 697,311 2219 City of Sheridan 0.0811685% 0.00783271% 1,771,376 2220 City of Sheridan 0.00811685% 0.00783271% 1,779,036						366,076
2209 City of Monroe 0.00078317% 0.00141603% 170,915 2210 City of Helix 0.00025401% 0.00023275% 55,434 2211 City of Jelferson 0.00000000% 0 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.00069697% 0.00057343% 152,103 2214 City of Powers 0.0000000% 0.0000000% 0 2215 City of Powers 0.0000000% 0.0000000% 0 2216 City of Brookings 0.02245053% 0.02683662% 4,889,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Sisters 0.0081195% 0.0094472% 1,179,036 2221 City of Sisters 0.00815195% 0.00941742% 1,779,036						1,585,807
2211 City of Jefferson 0.00000000% 0.00000000% 0 2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.00069697% 0.00057343% 152,103 2214 City of Yamhill 0.00444106% 0.00422359% 969,192 2215 City of Powers 0.00000000% 0.00000000% 0 2216 City of Brookings 0.02245053% 0.02683662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00816834% 0.00304942% 1,193,380 2221 City of Sisters 0.0081595% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Falls City 0.00977434% 0.01258582% 5						169,449
2212 Town of Lakeview 0.00744066% 0.00481631% 1,623,808 2213 City of Stanfield 0.00069897% 0.00057343% 152,103 2214 City of Yamhill 0.00444106% 0.00422359% 969,192 2215 City of Powers 0.0000000% 0.0000000% 0 2216 City of Brookings 0.02245053% 0.02883662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Frairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00546834% 0.00304942% 1,193,380 2221 City of Sisters 0.00815195% 0.00941742% 1,779,036 2222 City of Cannon Beach 0.00374344 0.01253288% 2,133,097 2223 City of Falls City 0.0016907% 0.02586582% 5,054,955 2224 City of Falls City 0.00197755% 0.00093786%		City of Helix	0.00025401%		55,434	27,852
2213 City of Stanfield 0.00069697% 0.00057343% 152,103 2214 City of Yarnhill 0.00444106% 0.00422359% 969,192 2215 City of Powers 0.00000000% 0.00000000% 0 2216 City of Brookings 0.02245053% 0.02683662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00546834% 0.00304942% 1,193,380 2221 City of Sisters 0.00811595% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00197755% 0.00034786% 431,569 2225 City of Hines 0.0044211% 0.00434927%					0	0
2214 City of Yamhill 0.00444106% 0.00422359% 969,192 2215 City of Powers 0.00000000% 0.00000000% 2216 City of Brookings 0.02245053% 0.02683662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00546834% 0.00304942% 1,193,380 2221 City of Sisters 0.00815195% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Falls City 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00197755% 0.0024397% 429,719 2225 City of Echo 0.00197755% 0.0003486% 431,569 2226 City of Hines 0.0044211% 0.00434927% 969,421						576,343
2215 City of Powers 0.00000000% 0.00000000% 0 2216 City of Brookings 0.02245053% 0.02683662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00846834% 0.00304942% 1,193,380 2221 City of Slacksonville 0.00815195% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Hines 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.00444211% 0.00434927% 969,421 2227 Town Of Bonanza 0.0040000% 0.00549622%						68,619
2216 City of Brookings 0.02245053% 0.02683662% 4,899,478 2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00546834% 0.00304942% 1,193,380 2221 City of Sisters 0.00815195% 0.00941742% 1,779,036 2222 City of Cannon Beach 0.00374344 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.00442211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00440211% 0.0044927% 1,179,094 2228 City of June 0.00540288% 0.00549622%						505,415
2217 City of Sutherlin 0.02618228% 0.02825729% 5,713,874 2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00846834% 0.00304942% 1,193,380 2221 City of Sisters 0.00815195% 0.00947742% 1,779,036 2222 City of Cannon Beach 0.02797434% 0.01253238% 2,133,097 2223 City of Falls City 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00034786% 431,569 2226 City of Hines 0.00444211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00000000% 0 0 2228 City of John Day 0.00540288% 0.00549622% 1,179,094 2229 City of Banks 0.00314551% 0.00381115% 686,458						3,211,399
2218 City of Prairie City 0.00319524% 0.00344677% 697,311 2219 City of Sheridan 0.00811685% 0.00783271% 1,771,376 2220 City of Garibaldi 0.00546834% 0.00304942% 1,193,380 2221 City of Sisters 0.00815195% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00197755% 0.00093786% 431,569 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.00444211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00440288% 0.00540288 0.00540622% 1,179,094 2228 City of Turner 0.00540288% 0.00548133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0						3,381,403
2220 City of Garibaldi 0.00546834% 0.00304942% 1,193,380 2221 City of Sisters 0.00815195% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.0044211% 0.0043927% 969,421 2227 Town Of Bonanza 0.0000000% 0.0000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.0048133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						412,457
2221 City of Sisters 0.00815195% 0.00941742% 1,779,036 2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.0044211% 0.0043927% 969,421 2227 Town Of Bonanza 0.00000000% 0 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.0052335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 288,860						937,300
2222 City of Jacksonville 0.00977434% 0.01253238% 2,133,097 2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.00444211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00000000% 0.0000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						364,908
2223 City of Cannon Beach 0.02316296% 0.02586582% 5,054,955 2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.0044211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00000000% 0.0000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						1,126,934
2224 City of Falls City 0.00196907% 0.00204397% 429,719 2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.0044211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00000000% 0.00000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.0048133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						1,499,685 3,095,228
2225 City of Echo 0.00197755% 0.00093786% 431,569 2226 City of Hines 0.00444211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00000000% 0.00000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						3,095,228 244,591
2226 Cify of Hines 0.00444211% 0.00434927% 969,421 2227 Town Of Bonanza 0.00000000% 0.00000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.0031115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						112,229
2227 Town Of Bonanza 0.00000000% 0.00000000% 0 2228 City of Turner 0.00540288% 0.00549622% 1,179,094 2229 City of John Day 0.00522335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.0031115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						520,455
2229 City of John Day 0.00522335% 0.00488133% 1,139,915 2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860						0
2231 City of Banks 0.00314551% 0.00381115% 686,458 2232 City of Joseph 0.00123198% 0.00222876% 268,860	2228	City of Turner	0.00540288%	0.00549622%		657,704
2232 City of Joseph 0.00123198% 0.00222876% 268,860						584,123
						456,060
2233 City of Lafayette 0.00552755% 0.00469506% 1,206,302						266,704 561,833



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.00000000% 100.0000005% 21,823,439,544

Employer		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2234	City of Aumsville	0.00986320%	0.01117414%	2,152,489	1,337,151
2235	City of Amity	0.00162540%	0.00111812%	354,718	133,800
2236	City of Creswell	0.00972722%	0.00995722%	2,122,814	1,191,529
2237 2238	City of Troutdale City of Warrenton	0.02130676% 0.03270945%	0.02964976% 0.02975192%	4,649,868 7,138,327	3,548,033 3,560,258
2240	City of Warrenton City of Wilsonville	0.08822277%	0.02973192%	19,253,243	11,333,002
2241	City of Bay City	0.00456343%	0.00355133%	995,897	424,969
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00228218%	0.00275158%	498,050	329,267
2244 2245	City of Lakeside City of Dundee	0.00122278% 0.00661252%	0.00103199% 0.00508622%	266,853 1,443,079	123,493 608,641
2246	City of Merrill	0.00042699%	0.00050162%	93,184	60,026
2247	City of Malin	0.00058853%	0.00069489%	128,437	83,154
2248	City of Fossil	0.00090043%	0.00109787%	196,505	131,376
2249	City of Phoenix	0.01053080%	0.00979857%	2,298,183	1,172,544
2250 2251	City of Gold Beach City of Rogue River	0.00506012% 0.00766707%	0.00420696% 0.00746417%	1,104,292 1,673,218	503,425 893,198
2252	City of Dayton	0.00766707%	0.00746417%	845,776	522,276
2253	Town of Butte Falls	0.00079035%	0.00088536%	172,482	105,946
2254	City of Shady Cove	0.00175058%	0.00136028%	382,037	162,778
2255	Town of Canyon City	0.00155089%	0.00161214%	338,458	192,916
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257 2258	City of Culver City of Adair Village	0.00254317% 0.00243503%	0.00276135% 0.00268118%	555,007 531,407	330,436 320,843
2259	Town Of Hammond	0.00000000%	0.00208118%	0 0	320,643
2260	City of Riddle	0.00273341%	0.00292960%	596,524	350,570
2261	City of Waldport	0.00395706%	0.00471231%	863,567	563,898
2262	City of Dufur	0.00155684%	0.00157303%	339,756	188,236
2263	City of La Grande	0.02644324%	0.02295236%	5,770,824	2,746,590
2264 2265	City of Gervais City of Westfir	0.00390724% 0.00083028%	0.00507239% 0.00015621%	852,694 181,196	606,987 18,693
2266	City of Irrigon	0.00083028%	0.00533710%	1,060,510	638,663
2267	City of Independence	0.03422785%	0.03592788%	7,469,694	4,299,303
2268	City of Harrisburg	0.00821571%	0.00683647%	1,792,951	818,085
2269	City of Durham	0.00104022%	0.00066522%	227,012	79,603
2270	City of Lyons	0.00078561%	0.00074347%	171,447	88,967
2271 2272	City of Columbia City City of Aurora	0.00545874% 0.00183973%	0.00548477% 0.00238851%	1,191,285 401,492	656,334 285,821
2273	City of Silverton	0.02729012%	0.00236631%	5,955,643	3,522,948
2274	City of Gold Hill	0.00012418%	0.00055967%	27,100	66,973
2275	City of Toledo	0.01527953%	0.01641354%	3,334,519	1,964,123
2276	City of Newport	0.02980549%	0.02656675%	6,504,583	3,179,105
2277 2278	City Of Rajneeshpuram City of Springfield	0.00000000% 0.30590875%	0.00000000% 0.30435216%	0 66,759,811	0 36,420,240
2279	City of Springheid City of Keizer	0.06518312%	0.07541556%	14,225,199	9,024,588
2280	City of Winston	0.01096979%	0.01209530%	2,393,985	1,447,382
2281	City of Manzanita	0.00716462%	0.00740017%	1,563,567	885,540
2282	City of Eagle Point	0.00926270%	0.01056030%	2,021,440	1,263,696
2283	City of Maupin	0.00291181%	0.00292965%	635,457	350,576
2284 2285	City of Halsey City of Veneta	0.00205938% 0.01008701%	0.00235750% 0.01038008%	449,428 2,201,333	282,110 1,242,130
2286	City of Millersburg	0.00376739%	0.00382766%	822,174	458,036
2287	City of King City	0.00462864%	0.00518670%	1,010,128	620,665
2288	City of Tualatin	0.11612761%	0.12559766%	25,343,039	15,029,619
2289	City Of St Paul	0.00000000%	0.00000000%	0 2 204 244	0 100 110
2290	City of Molalla City of Florence	0.01783089%	0.01812095% 0.03043612%	3,891,314	2,168,440
2291 2292	City of North Bend	0.02742937% 0.04643302%	0.03043612%	5,986,032 10,133,282	3,642,132 5,096,019
2293	City of Lowell	0.00202784%	0.00289953%	442,544	346,972
2294	City of Depoe Bay	0.00662758%	0.00637654%	1,446,366	763,047
2295	City of Tigard	0.06787309%	0.06861710%	14,812,243	8,211,051
2296	City of Happy Valley	0.04005746%	0.04039885%	8,741,916	4,834,320
2297 2298	City of Rainier City of Lincoln City	0.01007324% 0.07429672%	0.01033230% 0.07009325%	2,198,327 16,214,100	1,236,413 8,387,695
2299	City of Dunes City	0.00035170%	0.00043529%	76,753	52,089
2300	City of Yachats	0.00509913%	0.00448513%	1,112,806	536,712
2301	City of Moro	0.00074330%	0.00072094%	162,214	86,271
2302	City of Mt. Vernon	0.00145122%	0.00141478%	316,706	169,299
2303	City of Cladatona	0.07780601%	0.07976855%	16,979,948	9,545,487
2304 2305	City of Gladstone City of Elkton	0.03627490% 0.00039523%	0.03940855% 0.00052835%	7,916,431 86,253	4,715,816 63,225
2306	City of Imbler	0.00039323%	0.000000000	46,058	05,225 N
2307	City of Yoncalla	0.00135823%	0.00210272%	296,413	251,622
2308	City of North Powder	0.00060422%	0.00021722%	131,862	25,994
2309	City of Gearhart	0.00450603%	0.00542522%	983,371	649,208
2501	Port of Actoria	0.00127090%	0.00089036%	277,354	106,545
2507	Port of Astoria	0.00939507%	0.00693125%	2,050,327	829,427



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.00000000% 100.0000005% 21,823,439,544

		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer		Share at Prior	Share at Current	Liability/(Asset) at Prior	Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2508 2510	Multnomah Drainage Horsefly Irrigation District	0.01929176% 0.00109056%	0.02517972% 0.00167685%	4,210,126 237,998	3,013,126 200,660
2511	Grants Pass Irrigation District	0.00425388%	0.00457546%	928,343	547,521
2512	Port of Portland	0.53989432%	0.52330205%	117,823,511	62,620,834
2513	Port of Coos Bay	0.02066714%	0.01744983%	4,510,281	2,088,130
2515	Klamath County Fire District 1	0.09685896%	0.11085525%	21,137,957	13,265,471
2518	Clackamas County Housing Authority	0.02384254%	0.02219643%	5,203,262	2,656,131
2519	Home Forward	0.14600027%	0.15246390%	31,862,281	18,244,562
2521 2522	League of Oregon Cities Lane Council of Governments	0.02362508% 0.12622398%	0.02130309% 0.11027763%	5,155,805 27,546,414	2,549,230 13,196,350
2526	Clatskanie PUD	0.02683160%	0.02764642%	5,855,578	3,308,303
2527	Deschutes Valley Water District	0.01364964%	0.01471264%	2,978,821	1,760,585
2528	Columbia River Fire & Rescue	0.04690340%	0.04616564%	10,235,935	5,524,402
2529	East Fork Irrigation District	0.00180490%	0.00196477%	393,891	235,114
2530	River Road Water District	0.00276066%	0.00313202%	602,471	374,793
2531 2533	Oregon School Boards Association Owyhee Irrigation District	0.03906669% 0.01490979%	0.03692424% 0.01371356%	8,525,695 3,253,829	4,418,532 1,641,030
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	3,233,629	1,041,030
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	0
2538	Clackamas Vector Control	0.00316387%	0.00293444%	690,465	351,149
2540	West Extension Irrigation District	0.00286429%	0.00307089%	625,087	367,477
2541	Jackson County Vector Control District	0.00228745%	0.00263195%	499,200	314,952
2542	Rainbow Water District	0.00656581%	0.00671752%	1,432,886	803,851
2545	Council of Governments	0.07565885%	0.08437780% 0.00000000%	16,511,363 0	10,097,052
2547 2549	Metzger Water District Rogue River Fire District	0.00000000% 0.01213386%	0.0000000%	2,648,026	1,414,620
2550	Nyssa Road Assessment District 2	0.00210098%	0.00292491%	458,506	350,009
2551	Sandy Fire Department	0.01568210%	0.01905792%	3,422,374	2,280,562
2552	Winston-Dillard Fire District	0.00951771%	0.00980096%	2,077,092	1,172,830
2553	Tangent Rural Fire Protection District	0.00215763%	0.00297690%	470,869	356,230
2555	Monroe Fire Department	0.00096095%	0.00146886%	209,712	175,771
2556	Jackson County Fire District 5	0.04510013%	0.04823501%	9,842,400	5,772,033
2557 2559	Estacada Fire Department Keizer Fire Department	0.01088048% 0.03450370%	0.01222914% 0.03694266%	2,374,495 7,529,894	1,463,398 4,420,736
2561	Jefferson Rural Fire Protection District	0.00442804%	0.00335391%	966,351	401,345
2562	Wy'East Fire District	0.00049946%	0.00051170%	108,999	61,232
2563	Central Oregon Irrigation District	0.01747973%	0.01875201%	3,814,678	2,243,955
2564	Illinois Valley Fire District	0.00623961%	0.00475225%	1,361,698	568,677
2567	Charleston Rural Fire Protection District	0.00131184%	0.00268205%	286,289	320,947
2568	Molalla Rural Fire Protection District 73	0.01756247%	0.01746475%	3,832,735	2,089,916
2569 2570	Central Oregon Intergovernmental Council Port of St Helens	0.02487271% 0.00399606%	0.01999924% 0.00384814%	5,428,081 872,078	2,393,205 460,487
2571	Crystal Springs Water District	0.00513936%	0.00627373%	1,121,585	750,745
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	0.00344288%	0.00359110%	751,355	429,728
2576	Depoe Bay Rural Fire Protection District	0.01069165%	0.01290337%	2,333,286	1,544,079
2579	La Pine Rural Fire Protection District	0.02601880%	0.02752190%	5,678,197	3,293,403
2580	Marion County Fire District 1	0.05811772%	0.06079815%	12,683,285	7,275,398
2581 2582	Port of Umatilla Talent Irrigation District	0.00209437% 0.00686317%	0.00183863% 0.00725020%	457,064 1,497,780	220,019 867,594
2585	Rogue River Valley Irrigation District	0.00352459%	0.00723020%	769,187	520,060
2587	Tualatin Valley Irrigation District	0.00283345%	0.00289158%	618,356	346,020
2588	Clatskanie Rural Fire Protection District	0.01426541%	0.01625306%	3,113,203	1,944,919
2589	West Slope Water District	0.00609166%	0.00548082%	1,329,410	655,861
2590	Redmond Fire & Rescue	0.05259266%	0.05170958%	11,477,527	6,187,816
2592	Medford Irrigation District	0.00408251%	0.00444706%	890,944	532,157
2594 2595	Metro Canby Fire District	0.63949089%	0.65254874%	139,558,908	78,087,114 3,258,300
2596	Bend Parks & Recreation	0.02234842% 0.05179907%	0.02722856% 0.05425821%	4,877,194 11,304,339	6,492,798
2597	Mapleton Water District	0.00022369%	0.00015722%	48,817	18,814
2598	Marion County Housing Authority	0.00193865%	0.00239099%	423,080	286,117
2599	South Suburban Sanitary District	0.00878231%	0.00894561%	1,916,602	1,070,475
2600	Winston-Dillard Water District	0.00375688%	0.00444056%	819,880	531,379
2601	Baker Valley Irrigation District	0.0000000%	0.00000000%	0	0
2602	Aumsville Rural Fire Protection District	0.00267671%	0.00221815%	584,150	265,434
2603 2604	Corbett Water District Netarts-Oceanside Sanitary District	0.00249468% 0.00351660%	0.00170173% 0.00391580%	544,425 767,443	203,637 468,583
2605	Scio Fire District	0.00031660%	0.00391380%	141,767	126,543
2606	West Valley Housing Authority	0.00804361%	0.00803229%	1,754,738	961,182
2607	Hoodland Fire District 74	0.01361046%	0.01661391%	2,970,271	1,988,100
2608	Gaston Rural Fire Protection District	0.00095192%	0.00175699%	207,742	210,250
2610	Turner Fire District	0.00481832%	0.00672941%	1,051,523	805,273
2612	Community Services Consortium	0.04134343%	0.04524950%	9,022,558	5,414,772
2613 2614	Polk Soil & Water Conservation District Mountain Valley Mental Health Program	0.00113562% 0.00000000%	0.00107115% 0.00000000%	247,831 0	128,179
2615	Humanities Council	0.00043312%	0.00042478%	94,522	50,831
2616	Alcohol Safety Action Program	0.00000000%	0.000000000%	0	0
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Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.00000000% 100.0000005%

21,823,439,544 11,966,479,861

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2617	Clean Water Services	0.23199419%	0.23334603%	50,629,112	27,923,306
2618	Estacada Cemetery District	0.0000000%	0.00000000%	0	0
2619	Comprehensive Options For Drug Abusers	0.0000000%	0.00000000%	0	0
2620	Jackson County Fire District 4	0.00635525%	0.00557686%	1,386,934	667,354
2623	Evans Valley Fire District 6	0.00079700%	0.00127479%	173,933	152,547
2624	Klamath Vector Control	0.00104743%	0.00102539%	228,585	122,703
2625	Port of Newport	0.00720218%	0.00940440%	1,571,763	1,125,376
2626	Tillamook Peoples Utility District	0.08880827%	0.08084793%	19,381,019	9,674,651
2628	McKenzie Fire And Rescue	0.00597100%	0.0008479378	1,303,078	592,806
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	1,303,076	392,000
	,		0.00843243%	648,313	1,009,065
2630	Sheridan Fire District	0.00297072%			
2631	Arch Cape Water-Sanitary District	0.00112668%	0.00113517%	245,880	135,840
2632	Umpqua Regional Council of Governments	0.00077283%	0.00083817%	168,658	100,299
2633	Port of Cascade Locks	0.00579124%	0.00538332%	1,263,848	644,194
2637	Northeast Oregon Housing Authority	0.00811189%	0.00864701%	1,770,293	1,034,743
2638	North Douglas County Fire and EMS	0.00560197%	0.00545490%	1,222,543	652,760
2641	Suburban East Salem Water District	0.00369598%	0.00322081%	806,590	385,418
2642	Dexter Rural Fire Protection District	0.00110223%	0.00166568%	240,544	199,323
2643	Sweet Home Cemetery	0.00068264%	0.00059499%	148,976	71,199
2644	Lakeside Water District	0.00083227%	0.00073334%	181,630	87,755
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00194682%	0.00219027%	424,863	262,098
2646	Keno Rural Fire Protection District	0.00464773%	0.00596686%	1,014,295	714,023
2647	Crooked River Ranch Rural Fire Protection District	0.00490389%	0.00510195%	1,070,197	610,524
2648	Black Butte Ranch Rural Fire Protection District	0.00820265%	0.00900859%	1,790,100	1,078,011
2649	Colton Fire Department	0.00031226%	0.00081204%	68,146	97,173
2651	Imbler Rural Fire Protection District	0.00027762%	0.00023506%	60,586	28,128
2652	The Oregon Consortium	0.0000000%	0.00000000%	0	0
2653	Umatilla Fire Department	0.00254513%	0.00231050%	555,435	276,486
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00054193%	0.00065497%	118,268	78,377
2657	Mid-Willamette Valley Senior Service Agency	0.13518611%	0.13356858%	29,502,259	15,983,457
2658	Salem Metropolitan Communication Agency	0.00262166%	0.00264301%	572,136	316,275
2659	Silverton Fire District	0.00202100%	0.00204301%	795,477	599,710
2660	Tualatin Valley Fire & Rescue			154,100,784	
		0.70612510%	0.66061580%		79,052,457
2661	Lincoln County 911	0.00000000%	0.00000000%	105.400	00.450
2662	East Central Oregon Association of Counties	0.00057461%	0.00050521%	125,400	60,456
2663	Metropolitan Area Communications Commission	0.00822540%	0.00665991%	1,795,065	796,957
2664	Applegate Valley Rural Fire Protection District 9	0.00819087%	0.00838390%	1,787,530	1,003,258
2665	N NE Community Mental Health Center	0.00160951%	0.00172128%	351,250	205,977
2666	Central City Concern	0.00000000%	0.00000000%	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.00813259%	0.00995233%	1,774,811	1,190,944
2670	Mt Hood Community Mental Health Ctr	0.00209336%	0.00234956%	456,843	281,160
2671	Columbia 911 Communications District	0.01354651%	0.01381369%	2,956,314	1,653,012
2672	Rockwood Water PUD	0.01655181%	0.01866692%	3,612,174	2,233,773
2673	Port Orford Library	0.00070569%	0.00068489%	154,006	81,957
2674	Nestucca Rural Fire District	0.00370159%	0.00442144%	807,814	529,091
2676	Woodburn Fire District	0.01755765%	0.01991189%	3,831,683	2,382,752
2677	Portland Private Industry Council Inc	0.0000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00602540%	0.00677793%	1,314,950	811,080
2679	Columbia River Public Utility District	0.03580899%	0.04275614%	7,814,753	5,116,405
2681	Cloverdale Rural Fire Protection District	0.00181961%	0.00156952%	397,101	187.816
2684	Parkdale Fire District	0.00162537%	0.00169107%	354,712	202,362
2685	Oregon Community College Association	0.00218058%	0.00322280%	475,878	385,656
2686	Weston Cemetery	0.00218038%	0.00000000%	26,666	0
			0.00224113%		
2687	Columbia Drainage Vector Control District	0.00227583%		496,664	268,184
2688	Polk County Fire District 1	0.01307248%	0.01343915%	2,852,865	1,608,193
2689	Redmond Area Park & Recreation District	0.00396952%	0.00371631%	866,286	444,711
2692	Siuslaw Public Library	0.00347224%	0.00381268%	757,762	456,244
2693	City-County Insurance Services	0.03097792%	0.03526759%	6,760,448	4,220,289
2694	Philomath Fire Department	0.00654225%	0.00629459%	1,427,744	753,241
2695	Washington County Consolidated Communications Agency	0.07507900%	0.07308331%	16,384,820	8,745,500
2696	Stayton Fire District	0.00592119%	0.00383792%	1,292,207	459,264
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00207743%	0.00219536%	453,367	262,707
2699	Chetco Library Board	0.00219481%	0.00386970%	478,983	463,067
2700	Lowell Rural Fire Protection District	0.00124906%	0.00097453%	272,588	116,617
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01465164%	0.00757249%	3,197,492	906,160
2702	Banks Fire District 13	0.00352602%	0.00343603%	769,499	411,172
2703	Westport Sewer District	0.0000000%	0.00000000%	0	. 0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04496798%	0.04411682%	9,813,560	5,279,230
2707	Clatskanie Library	0.00083404%	0.00094110%	182,016	112,617
2708	Milton-Freewater Cemetery District 3	0.00005173%	0.00001110%	11,289	1,958
2709	Scappoose Public Library	0.0000317376	0.00143681%	246,315	171,936
2710	Klamath County Emergency Communications District	0.00802264%	0.00819431%	1,750,816	980,570
2710	Journy Emergency Continuincations District	0.00002204/0	0.0001040170	1,730,010	300,370



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000% 21,823,439,544 11,966,479,861

Footons		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2712	Employer Name Jefferson County EMS	0.00678498%	0.00695520%	1,480,716	832,293
2713	Port of Tillamook Bay	0.00801426%	0.00814638%	1,748,987	974,835
2714	Winchester Bay Sanitary District	0.00100349%	0.00113522%	218,996	135,846
2715	Jackson County Fire District 3	0.07236817%	0.06795876%	15,793,224	8,132,271
2716 2717	Neskowin Water District Ice Fountain Water District	0.00214582% 0.00206279%	0.00219968% 0.00253400%	468,292 450,172	263,224 303,231
2718	Curry Library	0.0020027376	0.00253400%	137,365	181,599
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00607025% 0.00367735%	0.00653458%	1,324,737	781,959
2722 2723	Tillamook 9-1-1 Oregon Coastal Zone Management Association	0.00367735%	0.00381983% 0.00000000%	802,524 17,086	457,099 0
2724	Nehalem Bay Wastewater Agency	0.00252603%	0.00219313%	551,267	262,440
2725	West Valley Fire District	0.00458127%	0.00412263%	999,791	493,334
2726	Yamhill Communications Agency	0.00883248%	0.00979658%	1,927,551	1,172,306
2728 2729	Baker County Library District	0.00576989%	0.00511175%	1,259,188	611,697
2729	Douglas County Fire District 2 Canby Utility Board	0.10523447% 0.01920219%	0.11585806% 0.02422589%	22,965,781 4,190,578	13,864,131 2,898,986
2732	Umatilla County Special Library District	0.00123701%	0.00125329%	269,958	149,975
2733	Wiard Memorial Park District	0.00151302%	0.00177011%	330,193	211,820
2734	Seal Rock Water District	0.00504050%	0.00501718%	1,100,010	600,380
2736 2737	Wasco 9-1-1	0.00000000%	0.00000000%	126 440	72 200
2739	Portland Energy Conservation Inc Scappoose Rural Fire Protection District	0.00057942% 0.02453204%	0.00061321% 0.02474589%	126,449 5,353,735	73,380 2,961,212
2740	Neskowin Regional Sanitary Authority	0.00045929%	0.00000000%	100,233	0
2741	Port of Garibaldi	0.00289806%	0.00139656%	632,456	167,119
2742	Amity Fire District	0.00104644%	0.0000600%	228,369	718
2743 2745	Douglas Soil & Water Conservation District Clackamas County Fire District	0.00000000%	0.00000000%	70 512 674	0 42,770,306
2745 2746	Marion-Salem Data Center	0.36434529% 0.00000000%	0.35741761% 0.00000000%	79,512,674 0	42,770,306
2747	Salem Housing Authority	0.02673163%	0.02707350%	5,833,761	3,239,745
2749	Black Butte Ranch Police	0.00392450%	0.00404760%	856,461	484,355
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00283571%	0.00261009%	618,849	312,336
2753 2754	Linn-Benton Housing Authority Western Lane Ambulance District	0.01014306% 0.01655003%	0.00986211% 0.01705905%	2,213,565 3,611,786	1,180,147 2,041,368
2756	Sandy Area Sch Trans Agency	0.0000000%	0.00000000%	0	0
2757	City of Stayton	0.00901118%	0.00676410%	1,966,549	809,425
2758	Mohawk Valley Rural Fire District	0.00286309%	0.00243120%	624,825	290,929
2760 2761	Knappa Svensen Burnside Rural Fire Protection District Clackamas River Water	0.00034107%	0.00270991%	74,433	324,281
2763	Junction City Fire Department	0.03168897% 0.00249386%	0.03208892% 0.00337580%	6,915,623 544,246	3,839,914 403,964
2765	Green Sanitary	0.00304795%	0.00303080%	665,168	362,680
2766	Southwest Lincoln County Water District	0.00281905%	0.00299493%	615,214	358,388
2767	Springfield Utility Board	0.0000000%	0.00000000%	0	0
2768 2771	Lake County Library District Harbor Water PUD	0.00143340%	0.00135433%	312,817	162,066
2771	Umatilla County Soil & Water District	0.00186858% 0.00194289%	0.00273029% 0.00119888%	407,788 424,005	326,720 143,464
2773	Housing Authority of Jackson County	0.03179923%	0.03256708%	6,939,686	3,897,133
2774	Oregon Trail Library District	0.00216991%	0.00224722%	473,549	268,913
2776	Rainier Cemetery District	0.00026867%	0.00026697%	58,633	31,947
2777 2778	City of Newberg Mulino Water District 23	0.05893163% 0.00066738%	0.05809127%	12,860,909	6,951,480
2779	Brownsville Rural Fire Protection District	0.00105796%	0.00066626% 0.00133054%	145,645 230.883	79,728 159,219
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	0	0
2781	North Bend Coos-Curry Housing Authority	0.00561825%	0.00587566%	1,226,095	703,110
2782	Millington Rural Fire Protection District	0.00140787%	0.00136427%	307,246	163,255
2783 2784	Tillamook Fire District Eisenschmidt Pool	0.00234779% 0.00234037%	0.00230537% 0.00233840%	512,369 510,749	275,872 279,824
2785	Fern Ridge Community Library	0.00234037%	0.00233640%	188,098	135,534
2786	Seal Rock Rural Fire Protection District	0.00196178%	0.00280478%	428,128	335,633
2788	Port of Hood River	0.00925598%	0.00997821%	2,019,973	1,194,040
2789	Farmers Irrigation District	0.00405202%	0.00468282%	884,290	560,369
2790 2792	Silver Falls Library District North Wasco County Parks And Recreation District	0.00459501% 0.00246123%	0.00465841% 0.00262992%	1,002,789 537,125	557,448 314,709
2792 2793	North Lincoln Fire & Rescue District 1	0.00246123%	0.00262992%	3,505,473	1,833,735
2794	Siuslaw Rural Fire Protection District 1	0.00899127%	0.00949341%	1,962,204	1,136,027
2796	West Side Rural Fire Protection District	0.00045417%	0.00035519%	99,116	42,504
2797	Vernonia Fire	0.00043726%	0.00032163%	95,425	38,488
2798 2799	Fairview Water District Sublimity Fire District	0.00093584% 0.00149782%	0.00094190% 0.00123311%	204,232	112,712
2799 2801	Coburg Rural Fire Protection District	0.00149782%	0.00123311%	326,876 459,501	147,560 362,217
2802	Rural Road Assessment District 3	0.00182085%	0.00150340%	397,372	179,904
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2804	Aurora Rural Fire Protection District	0.00386764%	0.00482285%	844,052	577,125
2806	Multnomah County Rural Fire Protection District 14	0.00021971%	0.00024179%	47,948	28,934
2808	Lifeways	0.00000000%	0.00000000%	0	0



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.00000000% 100.0000005% 21,823,439,544 11,966,479,861

F1		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2809	Juntura Road District 4	0.00015143%		33,047	46,690
2810	Sutherlin Water Control District	0.00090264%		196,987	107,033
2811	Mid-Columbia Center For Living	0.06414816%		13,999,335	7,556,061
2812 2814	Workforce Development Board The Job Council	0.00000000% 0.00000000%		0	0
2816	Odell Sanitary District	0.00277361%		605,297	331,781
2817	Wickiup Water District	0.00111554%		243,449	194,814
2818	Netarts Water District	0.00102703%		224,133	129,699
2819	Harrisburg Fire and Rescue	0.00157038%		342,711	266,079
2820 2821	Central Oregon Coast Fire & Rescue District Tillamook County Soil And Water Conservation District	0.00283570% 0.00141516%		618,847 308,837	319,343 130,059
2822	Deschutes County Rural Fire Protection District 2	0.00000000%		0	0
2823	Lyons Fire District	0.00093873%		204,863	165,233
2824	Glide Fire Department	0.00113748%		248,237	143,993
2825	Northern Oregon Corrections	0.03167506%		6,912,588	3,548,039
2826 2828	Wasco County Soil-Water Conservation District Deschutes Public Library District	0.00337273% 0.02923682%		736,046 6,380,480	521,694 3,708,712
2829	Hubbard Rural Fire Protection District	0.00045993%		100,373	123,578
2830	Netarts-Oceanside Rural Fire Protection District	0.00134362%		293,224	398,739
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%		0	0
2832	Careoregon	0.00000512%		1,117	0
2833 2834	Boardman Rural Fire Protection District Crescent Rural Fire Protection District	0.00394789% 0.00321970%		861,565 702,649	422,438 335,109
2835	North Clackamas County Water Commission	0.00321970%		503,384	291,099
2836	Regional Organized Crime Narcotics Task Force	0.00000000%		0	0
2837	NORCOM	0.01353743%	0.01339282%	2,954,333	1,602,649
2838	High Desert Parks & Recreation District	0.00030099%		65,686	29,282
2839	North Morrow Vector Control District	0.00137676%		300,456	170,065
2840 2841	Cannon Beach Rural Fire Protection District Jefferson County Soil & Water Conservation District	0.00185954% 0.00064298%		405,816 140,320	141,571 112,216
2842	Tualatin Valley Water District	0.06966160%		15,202,557	8,597,428
2843	Yachats Rural Fire Protection District	0.00444254%		969,515	533,802
2844	Crook County Rural Fire Protection District 1	0.02598817%	0.02975908%	5,671,513	3,561,114
2845	Sunrise Water Authority	0.00734606%		1,603,163	717,870
2846 2847	Jefferson County Library District Sweet Home Fire and Ambulance District	0.00179563% 0.01512194%		391,868 3,300,127	140,029 1,836,512
2848	Lane Transit District	0.01312194%		4,098	2,189
2849	Lebanon Aquatic District	0.00224365%		489,642	346,839
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0.00004439%		9,687	0
2852 2853	Ochoco Irrigation District Mill City Rural Fire Protection District	0.00469285% 0.00047959%		1,024,141 104,663	531,516 61,469
2854	Sunset Empire Transportation District	0.000047959%		104,663	01,409
2855	Harney Hospital	0.10326534%		22,536,049	12,106,974
2856	Mid-Columbia Council Of Governments	0.00018989%	0.00015649%	41,441	18,726
2857	Sunriver Service District	0.02016696%		4,401,124	2,266,569
2858 2859	Nesika Beach-Ophir Water District South Lane County Fire and Rescue	0.00091739% 0.02680514%		200,206 5,849,804	112,816 3,358,895
2860	Coos County Airport District	0.00566682%		1,236,695	745.549
2861	Mt Angel Fire District	0.00033536%		73,187	46,763
2864	Tri-City Water and Sanitary Authority	0.00383934%	0.00356641%	837,876	426,774
2865	Tri-County Cooperative Weed Management Area	0.00042299%		92,311	67,252
2866 2867	Jefferson Behavioral Health West Multnomah Soil And Water Conservation District	0.00004270% 0.00750609%		9,319 1,638,087	4,820 1,015,837
2869	Nehalem Bay Fire & Rescue	0.00730009%		714,877	561,175
2870	Clackamas River Water Providers	0.00073531%	0.00081206%	160,470	97,175
2872	Emergency Communications of Southern Oregon	0.00003153%	0.00003511%	6,881	4,201
2873	Mosier Fire District	0.00064853%	0.00044148%	141,532	52,830
2874	Umatilla-Morrow Radio and Data District Oregon Municipal Electric Utilities Association	0.00076969%		167,973	96,656
2876 2877	Mid-Columbia Fire And Rescue V1-801	0.00043391% 0.01158193%		94,694 2,527,575	54,954 1,753,227
2878	Yamhill Fire Protection District	0.00044361%		96,811	98,723
2879	LaGrande Rural Fire Protection District	0.00000000%		0	0
2880	Oregon Health & Science University	2.72785005%		595,310,707	305,955,008
2881	Lake Chinook Fire and Rescue District	0.00025986%		56,710	32,302
2883 2884	Lane Fire Authority North Central Public Health District	0.04682745% 0.01576941%		10,219,360 3,441,428	5,037,265 1,539,778
2885	Siletz Rural Fire Protection District	0.00053982%		117,807	9,747
2886	Idanha-Detroit Rural Fire Protection District	0.00354510%	0.00038147%	773,663	45,649
2887	Umatilla County Fire District #1	0.03752420%		8,189,071	4,665,299
2888	Oak Lodge Water Services District	0.02621407%		5,720,812	2,950,872
2889 2890	Mid-Valley Behavioral Care Network Central Cascades Fire and EMS	0.00433687% 0.00000000%		946,454 0	149,733 38,721
2891	Grant County Emergency Communications Agency	0.0000000%		0	88,938
2892	Lake Health District	0.00010338%		22,561	0
2893	Pleasant Hill Goshen Fire & Rescue	0.00341055%		744,299	399,276
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00005252%	0	6,285



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000%

21,823,439,544

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2895	Western Lane Fire and EMS Authority	0.0000000%	0.00000000%	0	0
2896	CareOregon Inc	0.00000000%	0.00000000%	0	0
2897	Morrow County	0.00000000%	0.00000000%	0	0
2900 2901	Clatsop Community College Blue Mountain Community College	0.05139604% 0.08500701%	0.05417102% 0.08734052%	11,216,384 18,551,453	6,482,364 10,451,586
2902	Treasure Valley Community College	0.05838112%	0.04587045%	12,740,768	5,489,078
2903	Umpqua Community College	0.09417005%	0.09146908%	20,551,144	10,945,629
2904	Lane Community College	0.30585551%	0.29180023%	66,748,192	34,918,216
2905	Mt Hood Community College	0.30626043%	0.31090797%	66,836,560	37,204,740
2906	Klamath Community College	0.07913060%	0.08872203%	17,269,019	10,616,904
2908 2910	Clackamas Community College Linn-Benton Community College	0.26513161% 0.23457676%	0.25171603% 0.22676364%	57,860,837 51,192,717	30,121,548 27,135,625
2918	Portland Community College	0.53966656%	0.39890442%	117,773,805	47,734,817
2919	Chemeketa Community College	0.37522677%	0.34401404%	81,887,387	41,166,371
2922	Rogue Community College	0.16609298%	0.16149340%	36,247,201	19,325,075
2995	Oregon Coast Community College	0.02226768%	0.02352765%	4,859,574	2,815,431
2996	Columbia Gorge Community College	0.04068234%	0.03920816%	8,878,286	4,691,837
2997 2998	Tillamook Bay Community College Southwestern Community College	0.01943014% 0.08488989%	0.01856502% 0.08836531%	4,240,325 18,525,894	2,221,579 10,574,217
2999	Central Oregon Community College	0.22424167%	0.20866676%	48,937,245	24,970,066
3003	Baker School District 5J	0.08883350%	0.09779017%	19,386,525	11,702,041
3008	Huntington School District 16J	0.00699937%	0.00661801%	1,527,503	791,943
3016	Burnt River High School	0.00541648%	0.00475643%	1,182,062	569,177
3027	Pine-Eagle School District 61	0.01768828%	0.01682818%	3,860,191	2,013,741
3037 3039	Alsea School Corvallis School District 509J	0.01514700% 0.32261250%	0.01649072% 0.32319384%	3,305,596 70,405,144	1,973,359 38,674,926
3043	Philomath School District 17J	0.07871281%	0.07687728%	17,177,843	9,199,504
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	0,100,004
3075	West Linn School District	0.59030632%	0.55566889%	128,825,143	66,494,006
3083	Welches Elementary School	0.00000000%	0.00000000%	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102 3109	Molalla Elementary School 35	0.0000000%	0.00000000%	0	0
3111	Boring School District Sandy Elementary School District 46	0.00000000% 0.00000000%	0.00000000% 0.00000000%	0	0
3116	Colton School District 53	0.03650498%	0.03435292%	7,966,642	4,110,835
3122	Oregon City School District 62	0.39051930%	0.37911737%	85,224,743	45,367,004
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.06252067%	0.04183297%	13,644,161	5,005,934
3174 3175	Canby Union High School Sandy Union High School	0.00000000% 0.00000000%	0.00000000% 0.00000000%	0	0
3176	Molalla Union High School	0.00000000%	0.0000000%	0	0
3179	Clatsop County School District 1C	0.06034327%	0.04609008%	13,168,977	5,515,360
3186	Jewell School District 8	0.02481217%	0.02312400%	5,414,869	2,767,129
3187	Seaside Schools	0.08873836%	0.08068608%	19,365,762	9,655,284
3195	Warrenton-Hammond School District	0.05937638%	0.05101663%	12,957,968	6,104,895
3230 3241	Vernonia School District Coquille School District 8	0.03602295% 0.06642375%	0.03487319% 0.06947444%	7,861,447 14,495,947	4,173,093 8,313,645
3241	Coos Bay School District 9	0.15015645%	0.13878754%	32,769,302	16,607,983
3245	North Bend Public Schools	0.10706904%	0.10943590%	23,366,147	13,095,625
3252	Powers School District	0.01211554%	0.01080505%	2,644,028	1,292,984
3257	Myrtle Point School District 41	0.03719705%	0.03526750%	8,117,676	4,220,278
3264	Bandon School District	0.04306106%	0.04309408%	9,397,404	5,156,844
3274 3275	Crook County School District Port Orford-Langlois School District 2Cj	0.10835752% 0.01768499%	0.09470208% 0.01775657%	23,647,338 3,859,473	11,332,505 2,124,836
3275	Curry County School District 3C	0.00000000%	0.00000000%	3,039,473	2,124,636
3281	Ophir School	0.00000000%	0.00000000%	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	0	0
3283	Brookings-Harbor School District 17C	0.06425745%	0.05637611%	14,023,186	6,746,236
3288	Central Curry School District 1	0.02617055%	0.02472182%	5,711,314	2,958,332
3291 3296	Bend-La Pine Public Schools Sisters School District	0.93289839% 0.03752482%	0.88728380% 0.03661736%	203,590,516 8,189,206	106,176,637 4,381,809
3307	Oakland School District	0.03/32462%	0.02887810%	7,456,301	3,455,692
3310	Roseburg Public Schools	0.20817138%	0.18997305%	45,430,155	22,733,087
3316	Glide School District 12	0.04046549%	0.03701709%	8,830,962	4,429,643
3318	Days Creek School District 15	0.01246829%	0.01363072%	2,721,010	1,631,117
3319	South Umpqua School District	0.02147217%	0.01497476%	4,685,966	1,791,952
3320 3321	Camas Valley School District 21 North Douglas School District 22	0.01442723% 0.02149702%	0.01176943% 0.02294426%	3,148,518 4,691,389	1,408,386 2,745,620
3324	Yoncalla School District 32	0.02149702%	0.02294426%	3,910,481	2,056,901
3325	Elkton School District 34	0.01700371%	0.01710000%	3,710,794	2,038,486
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.02416300%	0.02263642%	5,273,198	2,708,783
	Glendale 77	0.02178818%	0.02085514%	4,754,930	2,495,626
3338		0.0440570007	0.0400407001	0.000 100	4 400 0 40
3338 3349	Winston-Dillard Schools	0.01195728% 0.04822231%	0.01201976%	2,609,490 10,523,767	1,438,342 5,428,069
3338		0.01195728% 0.04822231% 0.01121316%	0.01201976% 0.04536062% 0.01109346%	2,609,490 10,523,767 2,447,097	1,438,342 5,428,069 1,327,497



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.00000000% 100.0000005% 21,823,439,544

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Employer		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
3370	Prairie City School District 4	0.00874545%	0.00801169%	1,908,558	958,717
3372	Monument School District 8	0.00239121%	0.00051411%	521,844	61,521
3375	Dayville School District 16J	0.00548608%	0.00567881%	1,197,251	679,554
3376 3392	Long Creek Schools	0.00459682%	0.00481622%	1,003,184	576,332 0
3392 3394	Burns-Slater School District Crane Elementary School	0.00000000% 0.00619671%	0.00000000% 0.00738893%	1,352,335	884,195
3395	Pine Creek School	0.00050981%	0.00049514%	111,258	59,251
3396	Diamond School District 7	0.00050566%	0.00017116%	110,352	20,482
3397	Suntex School District	0.00084875%	0.00083494%	185,226	99,913
3398	Drewsey School	0.00081778%	0.00084626%	178,468	101,268
3399 3405	Frenchglen School District Fields-Trout Creek 33	0.00091375% 0.00166501%	0.00088142% 0.00174603%	199,412 363,362	105,475 208,938
3407	Crane Union High School	0.00631743%	0.00689356%	1,378,681	824,916
3408	Burns Union High School	0.00000000%	0.00000000%	0	02.,0.0
3409	Hood River County School District	0.23468266%	0.22322466%	51,215,828	26,712,134
3414	Phoenix-Talent School District	0.09348050%	0.09872831%	20,400,660	11,814,303
3415	Ashland Public Schools	0.18838452%	0.18274873%	41,111,982	21,868,590
3416 3417	Central Point School District 6 Eagle Point School District 9	0.31029622% 0.22582233%	0.29540180% 0.22331432%	67,717,308 49,282,200	35,349,197 26,722,863
3417	Rogue River School District	0.05228326%	0.22331432%	11,410,006	6,137,055
3432	Prospect School District	0.01425484%	0.01564942%	3,110,896	1,872,685
3439	Butte Falls School District	0.01752796%	0.01749285%	3,825,204	2,093,278
3440	Pinehurst School	0.00127014%	0.00141056%	277,188	168,794
3445	Culver School District 4	0.04351139%	0.04307836%	9,495,682	5,154,963
3446	Ashwood School	0.0000000%	0.00051628%	0 070 040	61,781
3447 3451	Madras School District Black Butte School District	0.16943256% 0.00262825%	0.16330507% 0.00154708%	36,976,012 573,575	19,541,868 185,131
3453	Josephine County School District Cu	0.00202023%	0.00000000%	0.00	105,151
3454	Grants Pass School District	0.43300330%	0.41228982%	94,496,213	49,336,578
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.42526887%	0.41992040%	92,808,295	50,249,690
3457	Klamath Falls City Schools	0.19256429%	0.19545102%	42,024,151	23,388,607
3460 3461	Union School District 5 Lake County School District 7	0.00000000% 0.04910086%	0.00000000% 0.05148312%	0 10,715,497	0 6,160,717
3462	Paisley School District	0.01279789%	0.03140312%	2,792,940	1,329,107
3463	North Lake School District 14	0.01616852%	0.01485647%	3,528,527	1,777,796
3464	Plush School District	0.00114134%	0.00113043%	249,080	135,273
3465	Adel School District 21	0.00095992%	0.00073069%	209,488	87,438
3470	Pleasant Hill School District	0.05520376%	0.05259071%	12,047,359	6,293,257
3473 3487	Eugene School District 4J Springfield School District 19	1.03982565% 0.54067671%	0.98820421% 0.53884799%	226,925,722 117,994,255	118,253,258 64,481,136
3494	Fern Ridge School District	0.05803485%	0.05660650%	12,665,200	6,773,805
3498	Mapleton School District	0.01617057%	0.01645885%	3,528,975	1,969,545
3502	Creswell School District 40	0.07180832%	0.07261403%	15,671,045	8,689,343
3506	South Lane School District	0.13085251%	0.09854001%	28,556,518	11,791,770
3510	Bethel School District	0.33982163%	0.33451783%	74,160,768	40,030,009
3517 3519	Crow-Applegate-Lorane District 66 McKenzie School District	0.02153484% 0.02084791%	0.02147470% 0.02060708%	4,699,643 4,549,731	2,569,766 2,465,942
3520	Junction City School District 69	0.05678680%	0.04853142%	12,392,833	5,807,503
3522	Lowell School District	0.03139106%	0.03021242%	6,850,609	3,615,363
3524	Oakridge School District	0.03716458%	0.03330476%	8,110,590	3,985,407
3527	Marcola School District 79	0.02416178%	0.02696370%	5,272,931	3,226,606
3533 3537	Triangle Lake Schools	0.01952952%	0.01900725%	4,262,013	2,274,499
3579	Siuslaw School District 97J Lincoln County School District	0.05965544% 0.07233276%	0.06100091% 0.03377071%	13,018,869 15,785,496	7,299,662 4,041,165
3582	Linn County School District 5	0.00000000%	0.00000000%	13,703,430	4,041,100
3603	Hamilton Creek School District	0.00000000%	0.00000000%	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	0
3613	Harris School	0.00000000%	0.00000000%	0	0
3615	Central Linn School District 552C	0.04514140%	0.04253938%	9,851,406	5,090,466
3618 3626	Sweet Home School District 55 Wyatt School District 63Cj	0.07893863% 0.00000000%	0.07435765% 0.00000000%	17,227,124 0	8,897,993 0
3647	Scio School District 95C	0.03771548%	0.03327117%	8,230,815	3,981,388
3665	Santiam Canyon School District	0.02759858%	0.03026495%	6,022,959	3,621,649
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.12857906%	0.12944903%	28,060,373	15,490,492
3687	Juntura Grade School	0.00009414%	0.00060106%	20,545	71,926
3689 3694	Vale School District 15 Nyssa School District 26	0.00000000% 0.07938951%	0.00000000% 0.07872487%	0 17 325 522	9,420,596
3694 3696	Annex Elementary School	0.07938951%	0.07872487% 0.00711488%	17,325,522 1,524,271	9,420,596 851,401
3707	Adrian School District 61	0.01908634%	0.00711468%	4,165,296	2,046,571
3709	Harper School District 66	0.01028489%	0.01005228%	2,244,517	1,202,904
3712	W W Jones School	0.00137457%	0.00122897%	299,978	147,064
3715	Vale High School	0.00000000%	0.00000000%	0	0
3720 3727	Silverton RFD	0.0000000%	0.00000000%	0	0
3727 3729	Aumsville Elementary Jefferson School District 14Cj	0.00000000% 0.03472680%	0.00000000% 0.03098609%	7,578,582	0 3,707,944
3123	sonorson concor bistrict 140j	0.03472000%	0.0303000976	1,310,362	3,707,944



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000%

21,823,439,544

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
3730	North Marion School District 15	0.08533256%	0.08030562%	18,622,500	9,609,756
3732 3735	Marion Elementary School Salem-Keizer Public Schools	0.00000000% 2.26638947%	0.00000000% 2.14984398%	0 494,604,136	0 257,260,647
3750	St Paul School District	0.02121218%	0.01726615%	4,629,227	2,066,150
3759	Eldriedge Elementary	0.00000000%	0.00000000%	0	2,000,100
3760	West Stayton School District	0.0000000%	0.00000000%	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	0	0
3763	Butte Creek School	0.00000000%	0.00000000%	0	0
3769	Scotts Mills School	0.0000000%	0.00000000%	0	0
3771 3772	Gervais Elementary School Stayton School District 77J	0.00000000% 0.00000000%	0.00000000% 0.00000000%	0	0
3780	Mt Angel School District 91	0.05179180%	0.04985248%	11,302,752	5,965,587
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0,000,001
3786	Woodburn School District	0.38475428%	0.38661159%	83,966,618	46,263,798
3794	Detroit School District 123J	0.00000000%	0.00000000%	0	0
3804	Monitor School District 142J	0.0000000%	0.00000000%	0	0
3806	Cloverdale School District 144	0.0000000%	0.00000000%	0 05 000 500	0
3809 3818	Morrow County Schools Portland Public Schools	0.11602478% 2.38884722%	0.12097183% 2.23814969%	25,320,598 521,328,629	14,476,070 267,827,732
3820	Parkrose School District	0.14597039%	0.12538306%	31,855,760	15,003,939
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	01,000,700	0,000,000
3823	Orient School	0.00000000%	0.00000000%	0	0
3824	Reynolds School District	0.49380165%	0.43186888%	107,764,505	51,679,503
3842	Corbett School District 39	0.07140853%	0.07287963%	15,583,797	8,721,126
3843	David Douglas School District	0.86000605%	0.80055121%	187,682,900	95,797,799
3847	Riverdale School	0.03965277%	0.03654968%	8,653,598	4,373,710
3848 3850	Barlow-Gresham Uhs District U2-20Jt Dallas School District	0.00000000% 0.18677845%	0.00000000% 0.19043861%	0 40,761,482	22.788.798
3859	Central School District 13J	0.15096504%	0.15290580%	32,945,764	18,297,442
3865	Perrydale School District 21	0.02191271%	0.02064804%	4,782,107	2,470,844
3887	Falls City School District	0.01104059%	0.00993982%	2,409,436	1,189,447
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.07537443%	0.07263162%	16,449,293	8,691,448
3920	Neah-Kah-Nie School District	0.07264329%	0.07207552%	15,853,264	8,624,903
3927 3928	Echo School District Umatilla School District 6R	0.01927882% 0.07457126%	0.01667203% 0.07029270%	4,207,302 16,274,014	1,995,055 8,411,562
3929	Ferndale School District 10	0.00000000%	0.00000000%	10,274,014	0,411,302
3931	Pendleton School District 16R	0.10110635%	0.08609090%	22,064,883	10,302,050
3935	Athena-Weston School District 29Rj	0.03759473%	0.03723134%	8,204,463	4,455,281
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.02154944%	0.02066203%	4,702,829	2,472,518
3944	Ukiah School	0.00483507%	0.00472455%	1,055,179	565,362
3957 3958	Helix School District Pilot Rock School District 2R	0.01257000% 0.01562274%	0.01101004% 0.01298708%	2,743,206 3,409,419	1,317,514 1,554,096
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0,400,419	1,554,650
3965	La Grande Public Schools	0.10120338%	0.09885690%	22,086,058	11,829,691
3966	Union County School District	0.01736294%	0.01315163%	3,789,191	1,573,787
3967	North Powder School District	0.01883438%	0.01985396%	4,110,310	2,375,820
3969	Imbler School District	0.02184005%	0.02172877%	4,766,250	2,600,169
3970	Cove School District	0.02024432%	0.01827987%	4,418,007	2,187,457
3973 3986	Elgin School District 23 Joseph School District 6	0.02518040% 0.02035668%	0.02277408% 0.02110132%	5,495,229	2,725,256 2,525,085
3990	Wallowa School	0.02033668%	0.02110132%	4,442,528 3,296,954	1,746,457
3993	Enterprise School District 21	0.02640124%	0.02526954%	5,761,659	3,023,874
4003	Troy School District 54	0.00066294%	0.00063621%	144,676	76,132
4008	Chenowith School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02481848%	0.02656218%	5,416,246	3,178,558
4022	Maupin Grade School 84	0.0000000%	0.00000000%	0	0
4025	West Union School District 1	0.0000000%	0.00000000%	0	0
4030 4034	Hillsboro Elementary School District 7 Gaston Public Schools	0.00000000% 0.02418429%	0.00000000% 0.01842656%	0 5,277,844	0 2,205,011
4034	Banks School District	0.05671970%	0.05363551%	12,378,189	6,418,282
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0,410,202
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.62046701%	2.37946690%	571,876,034	284,738,427
4080	North Plains School District 70	0.00000000%	0.00000000%	0	0
4105	Hillsboro Union High School	0.0000000%	0.00000000%	0	0
4109 4114	Spray School District 1 Fossil School District 21J	0.00400127% 0.00885865%	0.00396050% 0.00913647%	873,215 1,933,262	473,932 1,093,314
4114	Yamhill Grade School	0.00885865%	0.00913647%	1,933,262	1,093,314 A
4135	Newberg School District 29Jt	0.19199214%	0.17919638%	41,899,289	21,443,499
4142	McMinnville Schools	0.37472327%	0.33834796%	81,777,506	40,488,340
4144	Sheridan School District 48J	0.04446087%	0.03872969%	9,702,891	4,634,581
4166	Yamhill-Carlton School District 1	0.01718255%	0.01413725%	3,749,823	1,691,731
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	0
4189	Wasco County High School	0.0000000%	0.00000000%	0	0
4203	Victor Point School	0.00000000%	0.00000000%	0	0



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000%

21,823,439,544

		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer		Share at Prior	Share at Current	Liability/(Asset) at Prior	Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
4218	Curry County Education Service District	0.00000000%	0.00000000%	0	0
4219 4220	Grant County Education Service District Jefferson County Education Service District	0.00495111% 0.01214500%	0.00347197% 0.01124740%	1,080,502 2,650,457	415,473 1,345,918
4221	Marion Education Service District	0.00000000%	0.00000000%	2,030,437	1,545,510
4223	InterMountain Education Service District	0.09946778%	0.09430567%	21,707,291	11,285,069
4224	Wallowa County Region 18	0.01341250%	0.01375194%	2,927,069	1,645,623
4225	Washington County Education Service District	0.0000000%	0.00000000%	0	0
4226 4227	North Central Education Service District Cascade School District Uh5	0.00611789% 0.00000000%	0.00642150% 0.00000000%	1,335,134 0	768,428
4230	Mari-Linn School District	0.0000000%	0.0000000%	0	0
4232	South Coast Education Service District Region 7	0.05917010%	0.05916430%	12,912,951	7,079,884
4237	Douglas Education Service District	0.11840406%	0.11831698%	25,839,838	14,158,378
4238	Multnomah Education Service District	0.19398985%	0.20765317%	42,335,258	24,848,775
4251	Clatsop County Education Service District	0.0000000%	0.00000000%	0 27 422 522	14 540 053
4252 4254	High Desert Education Service District Willamette Education Service District	0.12566091% 0.12405284%	0.12133102% 0.12197439%	27,423,533 27,072,597	14,519,052 14,596,041
4258	Hermiston School District 8R	0.25737471%	0.24948248%	56,168,014	29,854,271
4259	Clackamas Education Service District	0.14086980%	0.14683746%	30,742,636	17,571,275
4260	Greater Albany School District 8J	0.51396363%	0.49219491%	112,164,542	58,898,405
4268	Lake Oswego School District	0.36962863%	0.38148475%	80,665,681	45,650,296
4270	Silver Falls School District	0.18566471%	0.17931244%	40,518,426	21,457,387
4271	Malheur Education Service District Region 14	0.02801873%	0.02519842%	6,114,651	3,015,364
4272	Linn-Benton-Lincoln Education Service District	0.15182071%	0.14583903%	33,132,501	17,451,798
4273	Double O School District	0.00065052%	0.00086925%	141,966	104,019
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.08093894%	0.08589352%	17,663,661	10,278,431
4277	Mitchell School	0.00750314%	0.00814378%	1,637,443	974,524
4279	St Helens School District 502	0.09929924%	0.09761333%	21,670,510	11,680,879
4280	Northwest Regional Education Service District	0.35188665%	0.35344391%	76,793,770	42,294,794
4286	Southern Oregon Education Service District	0.13906508%	0.12140361%	30,348,784	14,527,739
4288	Medford School District 549C	0.66584577%	0.62940302%	145,310,449	75,317,386
4291	Dayton Public Schools	0.03812254%	0.03326880%	8,319,649	3,981,104
4293	Lake County Education Service District	0.00547274%	0.00602036%	1,194,340	720,425
4294	Harney Education Service District Region XVII	0.01214984%	0.00989650%	2,651,513	1,184,263
4295	Wasco County Education Service District	0.02466757%	0.02442129%	5,383,312	2,922,369
4297 4306	Yamhill Education Service District	0.00000000% 0.02617916%	0.00000000%	0 5,713,193	2,646,679
4307	Amity School District Columbia School District 5J	0.00000000%	0.02211744% 0.00000000%	5,715,195	2,040,079
4307	Scappoose School District	0.12459770%	0.12413047%	27,191,504	14,854,048
4311	Redmond School District 2J	0.37841475%	0.35871770%	82,583,114	42,925,881
4312	Reedsport School District	0.03117229%	0.03061267%	6,802,866	3,663,259
4313	Forest Grove School District	0.35401230%	0.34726989%	77,257,660	41,555,981
4314	Willamina School District 30J	0.05528087%	0.05089142%	12,064,187	6,089,912
4315	John Day School District	0.02520729%	0.02214731%	5,501,098	2,650,253
4316	Tigard-Tualatin School District 23J	0.77126855%	0.75631847%	168,317,326	90,504,697
4317	Sherwood School District 88J	0.29700318%	0.28560023%	64,816,309	34,176,294
4320	Rainier School District 13	0.04386640%	0.03986679%	9,573,157	4,770,651
4321	North Clackamas School District 12	0.80379776%	0.78604343%	175,416,318	94,061,729
4323	Estacada School District 108	0.08566327%	0.08769662%	18,694,672	10,494,198
4324	Centennial School District 28	0.44625165%	0.43357520%	97,387,459	51,883,689
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.00757327%	0.00677945%	1,652,748	811,262
4329	Gervais School District 1	0.03474950%	0.03172171%	7,583,536	3,795,972
4330	Vale School District 84	0.06605193%	0.06105556%	14,414,803	7,306,201
4331	Molalla River School District	0.06367016%	0.05030092%	13,895,019	6,019,249
4332	Gresham-Barlow School District 10	0.50559722%	0.45728609%	110,338,704	54,721,048
4333	Canby School District	0.19210755%	0.17751299%	41,924,475	21,242,056
4334	Cascade School District 5	0.09419257%	0.09395092%	20,556,059	11,242,618
4335 4336	Milton-Freewater Unified School District 7 Nestucca Valley School District 101	0.06292530%	0.05931237%	13,732,465	7,097,603 3,626,919
4336	Sherman County School District	0.02778565% 0.01372901%	0.03030899% 0.01130038%	6,063,785 2,996,142	
4337	Three Rivers U J School District	0.23966842%	0.22278607%	52,303,893	1,352,258 26,659,650
4338	Lebanon Community School District	0.25655807%	0.26300866%	55,989,795	31,472,878
4340	Monroe School District 1J	0.23633607%	0.20300800%	4,697,746	2,218,869
4341	Hillsboro School District 1J	1.15870694%	1.08588394%	252,869,709	129,942,083
4342	North Santiam School District 29J	0.08533631%	0.08007615%	18,623,318	9,582,296
4343	Harrisburg Sschool District 7	0.05287731%	0.04450892%	11,539,648	5,326,151
	•				
4344	South Wasco County School District 1	0.01908543%	0.01994568%	4,165,097	2,300,790
	South Wasco County School District 1 Oregon Trail School District 46	0.01908543% 0.24631121%	0.23511032%	53,753,578	2,386,796 28,134,429



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000%

21,823,439,544

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
4347	Clatskanie School District 6J	0.05041284%	0.05215186%	11,001,816	6,240,742
4348	Lourdes Charter School	0.00075601%	0.00121182%	164,987	145,01
4350	Ridgeline Montessori	0.01054063%	0.00997454%	2,300,328	1,193,60
4351	The Village School	0.00307652%	0.00266369%	671,402	318,75
4352	Armadillo Technical Institute	0.00483291%	0.00484673%	1,054,707	579,98
4354	Opal Charter School	0.00223964%	0.00238586%	488,766	285,50
4355	Three Rivers Charter School	0.00810635%	0.00776130%	1,769,084	928,75
4358	Detroit Lake Charter School	0.0000000%	0.00000000%	0	4 000 54
4360	Luckiamute Valley Charter School	0.01174991% 0.00000000%	0.01055044% 0.00000000%	2,564,235	1,262,51
4361 4362	Rimrock Expeditionary Alternative Learning Kings Valley Charter School	0.00082778%	0.0000000%	0 180,650	100,06
4363	Multisensory Learning Academy	0.02123514%	0.00083622%	4,634,238	2,551,53
4365	Mitch Charter School	0.02123314%	0.00792940%	1,741,412	948,87
4366	Sand Ridge Charter School	0.01289633%	0.01307286%	2,814,423	1,564,36
4367	Arthur Academy Charter School	0.04504635%	0.04102639%	9,830,663	4,909,41
4369	Trillium Charter School	0.01253169%	0.00003243%	2,734,846	3,88
4370	Howard Street Charter School, Inc.	0.00428481%	0.00564708%	935,093	675,75
4371	The Lighthouse School	0.00688847%	0.00911951%	1,503,301	1,091,28
4373	Sheridan Japanese School Foundation	0.00318436%	0.00282120%	694,937	337,59
4374	Ione School District	0.01785187%	0.01643719%	3,895,892	1,966,95
4375	Eddyville Charter School	0.00957920%	0.01365353%	2,090,511	1,633,84
4376	Four Rivers Community School	0.01628336%	0.01479050%	3,553,589	1,769,90
4378	Mosier Community School	0.01025178%	0.01015470%	2,237,291	1,215,16
4379	Siletz Valley School	0.00777186%	0.00835774%	1,696,087	1,000,12
4380	The Emerson School	0.00574232%	0.00497132%	1,253,172	594,89
4381	North Wasco County School District 21	0.13439729%	0.11624732%	29,330,111	13,910,71
4382	Self Enhancement Inc	0.00000000%	0.00000000%	0	
4383	City View Charter School	0.00930651%	0.00906819%	2,031,001	1,085,14
4386	Nixyaawii Community School	0.00570868%	0.00574020%	1,245,830	686,90
4388	West Lane Tech	0.00506197%	0.00513339%	1,104,696	614,28
4390	Oregon Connections Academy	0.11157385%	0.11299034%	24,349,252	13,520,96
4392	Eagleridge High School	0.00971829%	0.00849863%	2,120,865	1,016,98
4393	Cascade Heights Public Charter School	0.00990260%	0.00875790%	2,161,088	1,048,01
4395	Siletz Valley Early College Academy	0.00317407%	0.00163635%	692,691	195,81
4396	Sweet Home Charter School	0.00553681%	0.00513768%	1,208,322	614,79
4397	Springwater Environmental Sciences School	0.00834650%	0.00999197%	1,821,493	1,195,68
4398	LEP High	0.0000000%	0.00000000%	0	
4400	Phoenix School	0.00540321%	0.00609049%	1,179,166	728,81
4401	Ballston Community School	0.00211049%	0.00223829%	460,582	267,84
4402	Sage Community School	0.00005343%	0.00049571%	11,660	59,31
4403	Portland Village School	0.00852825%	0.01319031%	1,861,157	1,578,41
4404	Alliance Charter Academy	0.01716580%	0.01771105% 0.00787591%	3,746,168	2,119,38
4405	Forest Grove Community School	0.00949583%		2,072,317	942,46
4407 4408	Madrone Trail Public Charter School Muddy Creek Charter School	0.00965039% 0.00465822%	0.00853132% 0.00564085%	2,106,047	1,020,89 675,01
4409	Southwest Charter School	0.00403822 %	0.00304083%	1,016,584 1,919,350	1,044,53
4410	Ace Academy	0.00000000%	0.00072882%	1,919,550	1,044,30
4411	Sherwood Charter School	0.00794882%	0.00746979%	1,734,706	893,87
4412	Estacada Web Academy	0.02290117%	0.02710268%	4,997,823	3,243,23
4413	Marcola Early College Academy	0.00000000%	0.00000000%	0	0,240,20
4414	Marcola Web Academy	0.0000000%	0.00000000%	0	
4418	Lewis And Clark Montessori Charter School	0.01953852%	0.01930909%	4,263,977	2,310,6
4419	Silvies River Web Academy	0.00932540%	0.01362028%	2,035,123	1,629,86
4420	Oregon Virtual Academy	0.04893893%	0.04987742%	10,680,158	5,968,57
4421	Home Scholars Academy of Oakridge and Westfir	0.0000000%	0.00000000%	0	
4422	Redmond Proficiency Academy	0.03687017%	0.03107995%	8,046,339	3,719,1
4423	Molalla River Academy	0.00894564%	0.01022136%	1,952,246	1,223,1
4424	The Ivy School	0.00696295%	0.01093593%	1,519,555	1,308,6
4429	Clackamas Web Academy	0.00012635%	0.00012462%	27,574	14,9
4430	Clackamas Charter Alliance 2	0.00098942%	0.00093685%	215,925	112,10
4431	Corbett Charter School	0.00000000%	0.00000000%	0	
4432	Renaissance Public Academy	0.00041813%	0.00000000%	91,250	
4433	Powell Butte Community Charter School	0.00957176%	0.01084413%	2,088,887	1,297,66
4434	Logos Public Charter School	0.03400415%	0.03403877%	7,420,875	4,073,24
4435	Sunny Wolf Charter School	0.00697253%	0.00754375%	1,521,646	902,72
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	0	
4437	Center for Advance Learning	0.00957180%	0.00776042%	2,088,896	928,64
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	



Net Pension Liability/(Asset) by Employer June 30, 2021 Measurement Date (MD)

100.0000005% 100.00000000%

21,823,439,544

		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer		Share at Prior	Share at Current	Liability/(Asset) at Prior	Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
4440	Sheridan Allprep Academy	0.00603146%	0.00520780%	1,316,272	623,190
4441	Baker Web Academy	0.07059989%	0.08249286%	15,407,324	9,871,491
4443	Knova Learning Oreogn	0.01195495%	0.01020204%	2,608,981	1,220,825
4444	Bennett Pearson Academy, Inc.	0.00687802%	0.00435651%	1,501,021	521,321
4446	Coburg Community Charter School	0.00924422%	0.01051176%	2,017,407	1,257,888
4447	Arco Iris Spanish Immersion Charter School	0.01150902%	0.01392393%	2,511,664	1,666,204
4448	Gresham Barlow Web Academy	0.01958351%	0.02156212%	4,273,795	2,580,227
4449	Mosier Middle School	0.00000000%	0.00000000%	0	0
4450	Sauvie Island Academy	0.00952383%	0.01234379%	2,078,427	1,477,117
4451	River's Edge Academy Charter School	0.00734000%	0.00550466%	1,601,840	658,714
4452	South Columbia Family School	0.00223201%	0.00212389%	487,101	254,155
4453	Woodland Educational Initiative	0.00816470%	0.00435216%	1,781,818	520,800
4454	Le Monde Immersion Charter School	0.01119191%	0.01367918%	2,442,460	1,636,916
4455	Hope Chinese Charter School	0.01512134%	0.01504994%	3,299,996	1,800,948
4456	Insight School of Oregon Charter	0.01030134%	0.01553670%	2,248,107	1,859,196
4457	Oregon Virtual Education East	0.00096915%	0.00094044%	211,502	112,538
4458	Oregon Virtual Education West	0.00096400%	0.00094044%	210,378	112,538
4459	Crater Lake Charter Academy	0.01015037%	0.01034029%	2,215,160	1,237,369
4460	Kairos Pdx	0.00987217%	0.01143979%	2,154,447	1,368,940
4461	Mountain View Academy	0.00000000%	0.00000000%	0	0
4462	Bend International School	0.00872301%	0.00772556%	1,903,661	924,478
4463	Dallas Community School-Community Innovation Partners	0.00415686%	0.00431995%	907,170	516,946
4464	The Valley School Of Southern Oregon	0.00350342%	0.00332856%	764,567	398,311
4465	Bridge Educational Foundation	0.00190191%	0.00170291%	415,062	203,778
4467	Cannon Beach Academy	0.00231960%	0.00216527%	506,217	259,107
4468	Frontier Charter Academy	0.01172144%	0.01832267%	2,558,021	2,192,579
4469	Desert Sky Montessori	0.00464312%	0.00613132%	1,013,288	733,703
4470	Oregon Family School	0.00122289%	0.00984049%	266,877	1,177,560
4471	Wahtonka Community School	0.00043044%	0.00288646%	93,937	345,408
4472	Valley Inquiry Charter School	0.0000000%	0.00000000%	0	0
4473	Willamette Connections Academy	0.0000000%	0.00339721%	0	406,526
4474	Oregon for Quality Virtual Education Inc	0.00000000%	0.00000000%	0	0
4479	Harmony Academy	0.0000000%	0.00271601%	0	325,011



Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215 Defe	rred Outflows of Re	858,729,916	507,655,819		31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974	507,655,833	1,735,772,627	61 Pension	17 Expense	1,735,772,705
				Differences					Differences						
	Employer Net	Differences between Expected		netween Projected	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
1000 State Agencies 1039 SAIF	3,259,929,413 44,321,954	305,150,700 4,148,825	816,058,487 11,095,120	0	256,865,047 1,806,360	1,583,930 64,101,846	0	8,579,360 116.645	2,413,300,488 32.811.199	7,637,285 32,375,789	115,614,891 882.878	472,862,220 6,429,028	82,257,241 (8,687,184)	(36,108,232) 18.812.291	519,011,229 16,554,135
1252 Oregon State University	275,331,939	25,772,869	68,923,874	0	41,906,217	18,829,664	0	724.608	203,826,101	601.604	6,051,634	39,937,697	11,405,121	2,101,246	53.444.064
2000 Lake County	5,109,110	478,246	1,278,964	0	280,291	0	0	13,446	3,782,235	334,085	207,299	741,091	(7,967)	(80,059)	653,065
2001 Clackamas County	206,255,440	19,306,857	51,631,947	0	15,256,444	3,586,332	0	542,815	152,689,304	5,854,575	1,105,279	29,917,950	152,765	2,377,533	32,448,248
2002 Curry County 2003 Douglas County	11,399,327 61,084,078	1,067,052 5,717,869	2,853,595 15,291,184	0	522,923 603,348	0	0	30,000 160,759	8,438,834 45,220,069	95,221 4,111,866		1,653,506 8,860,423	131,067 (1,937,242)	(695,441) (1,839,963)	1,089,132 5,083,218
2004 Harney County	5,246,472	491,104	1,313,350	0	341,108	929	ő	13,807	3,883,923	664,606	313,547	761,016	(95,687)	(100,130)	565,199
2005 Jackson County	52,139,766	4,880,623	13,052,153	0	1,537,712	11,094,885	0	137,219	38,598,665	10,921,766	608,111	7,563,024	(3,762,688)	3,253,999	7,054,335
2006 Jefferson County 2007 Klamath County	5,270,046 4,536,423	493,311 424,639	1,319,251 1,135,603	0	0 923,991	3,731,286	0	13,870 11,939	3,901,374 3,358,279	864,138 91,591	0 683,760	764,435 658,021	(439,601) 154,696	1,185,624 (266,454)	1,510,458 546,263
2008 Lane County	133,403,446	12,487,434	33,394,899	0	2,720,209	6,403,341	0	351,086	98,757,537	4,807,881		19,350,557	(66,703)	(2,271,689)	17,012,165
2009 Marion County	97,938,936	9,167,725	24,517,065	0	7,379,756	0	0	257,752	72,503,436	4,171,567	5,387,273	14,206,327	672,486	(1,973,676)	12,905,137
2011 Washington County 2012 Grant County	185,620,510 2,895,975	17,375,293 271.082	46,466,403 724,950	0	6,942,942 435,179	13,403,714	0	488,509 7.622	137,413,426 2.143,868	8,122,798	466,552 781,769	26,924,794 420.070	(2,422,900) 211.381	4,727,337 (302.526)	29,229,231 328,925
2012 Grant County 2013 Umatilla County	18,284,252	1,711,526	4,577,099	0	924,246	0	0		13,535,690	231,457		2,652,184	387,969	(545,339)	2,494,814
2014 Linn County	55,677,709	5,211,798	13,937,807	0	3,845,247	341,068	ō	146,531	41,217,777	2,284,434		8,076,213	(354,948)	130,026	7,851,291
2015 Yamhill County	24,870,308	2,328,023	6,225,787	0	3,441,552	1,080,217	0	65,453	18,411,297	523,180		3,607,510	567,410	504,962	4,679,882
2016 Sherman County 2017 Columbia County	2,951,143 13.233.752	276,246 1,238,766	738,760 3.312.806	0	443,767 1.652.949	995,819	0	7,767 34.828	2,184,709 9,796,844	540,927	0 860.632	428,072 1,919,594	(107,422) 707,241	335,846 (309.890)	656,496 2.316,945
2018 Coos County	23,054,947	2,158,094	5,771,347	0	2,133,937	656,993	0	60,675	17,067,398	1,044,395		3,344,187	14,519	408,941	3,767,647
2020 Wasco County	5,164,128	483,396	1,292,737	0	316,281	5,523,974	0	13,591	3,822,964	3,222,897	105,930	749,072	(744,166)	1,411,618	1,416,524
2021 Baker County	6,242,551	584,344	1,562,699	0	196,906	225,018	0	16,429	4,621,312	645,839	60,865	905,500	(180,478)	54,832	779,854
2022 Gilliam County 2023 Morrow County Rural School District Board	924,074	86,499	231,324	0	15,456	3,765,809	0	2,432	684,085 0	2,062,105	20,774	134,040	(530,011) (42)	860,861	464,890 (42)
2027 Deschutes County	79,782,076	7,468,124	19,971,856	ő	5,338,002	8,708,163	ő	209,967	59,062,052	1,987,611	1,229,848	11,572,622	1,025,474	2,051,706	14,649,802
2028 Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035 Hood River County 2036 Clatsop County	6,672,528 17,077,087	624,592 1.598.527	1,670,335 4,274,909	0	281,648 2.087.156	0 254.264	0	17,561 44,943	4,939,621 12,642,035	610,359 19 988	871,095 954,735	967,870 2,477,081	52,359 592,831	(367,348) (244,558)	652,881 2,825,354
2037 Polk County	24,461,258	2,289,734	6,123,389	0	2,397,012	267,437	0	64,376	18,108,480	341,503		3,548,176	542,052	45,378	4,135,606
2038 Multnomah County	396,719,488	37,135,537	99,310,833	0	476,122	31,126,157	0		293,688,363	8,588,706		57,545,313	(4,468,042)	15,637,333	68,714,604
2039 Malheur County	7,637,472 31,965,908	714,917 2.992,218	1,911,889 8.002.029	0	231,824 583.611	113,803 2,778,177	0	20,100 84,127	5,653,961 23,664,114	402,806		1,107,837 4,636,748	(117,695) 500,346	40,806 307.377	1,030,948 5.444.471
2040 Benton County 2042 Josephine County	26.521.460	2,992,216	6,639,120	0	5.682.308	2,776,177	0		19.633.631	880,257 117,282		4,636,746 3.847.015	1.223.984	409.916	5,444,471
2043 Lincoln County	6,260,099	585,986	1,567,091	0	683,098	0	0	16,475	4,634,303	95,069	478,336	908,045	156,324	(179,397)	884,972
2044 Crook County	2,941,675	275,360	736,390	0	1,152,255	24,355	0	7,742	2,177,700	372,691		426,699	260,782	(33,197)	654,284
2050 Wallowa County 2052 Tillamook County	175,754 11,076	16,452 1,037	43,997 2,773	0	8,599 1,888	208	0	463 29	130,109 8,200	9,628 1.521	43,268 3,864	25,494 1,607	(655) (231)	(11,152) (1,521)	13,687 (145)
2099 State Judiciary	42,314,467	3,960,911	10,592,585	0	8,334,144	130,873	0		31,325,072	988,483		6,137,836	2,588,944	(129,188)	8,597,592
2100 City of Roseburg	15,812,051	1,480,111	3,958,232	0	1,067,797	251,351	0	41,614	11,705,539	1,073,983		2,293,584	(324,249)	104,236	2,073,571
2101 City of Salem 2102 City of Medford	115,742,078 46,034,974	10,834,215 4,309,174	28,973,727 11,523,940	0	3,765,919 1,041,909	505,674 25,016	0	304,606 121,153	85,682,963 34,079,334	674,647 2,439,182		16,788,724 6,677,507	146,794 (429,787)	(331,155) (724,577)	16,604,363 5,523,143
2103 City of Albany	39.957.926	3.740.323	10.002.672	0	1,447,781	577.105	0		29.580.543	2,439,162		5.796.013	(462.897)	33,255	5,366,371
2104 City of Ashland	24,510,198	2,294,315	6,135,640	0	532,984	140,074	0		18,144,709	1,503,781	245,975	3,555,275	(639,455)	135,307	3,051,127
2105 City of Astoria 2106 City of Beaverton	9,275,477 63,008,122	868,245 5,897,972	2,321,931 15,772,830	0	918,357 8,386,586	145,033	0	24,411 165,822	6,866,564 46,644,425	386,712 1,704,557	19,035 5,960,843	1,345,435 9,139,511	15,679 1,284,808	85,279 (1,893,556)	1,446,393 8,530,763
2106 City of Beaverton 2107 City of Bend	46,988,328	4,398,415	11,762,593	0	3,373,626	12,159,568	0	123,662	34,785,095	4,090,608		6,815,793	1,204,000	4,171,299	11,107,641
2109 City of Canby	7,871,994	736,870	1,970,597	ő	253,027	199,994	ő	20,717	5,827,576	150,595	179,242	1,141,856	(5,577)	3,428	1,139,707
2110 City of Coquille	1,948,651	182,407	487,806	0	131,729	169,024	0	5,128	1,442,572	489,445		282,658	(114,584)	(4,502)	163,572
2111 City of Eugene 2112 City Of Forest Grove	162,984,111 868.352	15,256,378 81,283	40,799,830 217,375	0	7,425,110 479.658	1,954,912 233,974	0	428,935 2,285	120,655,875 642,835	3,402,746 62	5,499,126	23,641,318 125.957	824,256 174,306	(1,327,137) 88.621	23,138,437 388,884
2113 City of Grants Pass	20,885,233	1,954,994	5,228,203	0	1,324,445	320,531	ő	54,965	15,461,176	837,860	228,448	3,029,464	(140,356)	172,865	3,061,973
2114 City of Gresham	77,003,641	7,208,044	19,276,330	0	10,093,555	0	0		57,005,199	0	12,315,492	11,169,602	3,220,746	(4,336,569)	10,053,779
2115 City of Hillsboro 2117 City of McMinnville	72,999,105 19.025.370	6,833,193 1,780,899	18,273,874 4,762,623	0	7,408,626 1,019,203	4,457,872 561.764	0	192,116 50.070	54,040,672 14.084.334	2,039,560 2,528,688		10,588,732 2,759,685	1,011,826 (1.374,436)	2,411,556 790,986	14,012,114 2,176,235
2118 City of Ontario	7.925,716	741,899	1,984,045	0	499.342	870.461	0	20.859	5,867,346	1,326,059		1,149,648	(268,310)	170,044	1,051,382
2119 City of Oregon City	17,830,562	1,669,057	4,463,527	0	1,378,097	24,139	0	46,926	13,199,827	710,205	665,473	2,586,375	264,374	(205,703)	2,645,046
2120 City of Lake Oswego	36,805,230	3,445,210	9,213,457 136,001,641	0	2,346,529	1,047,823	0	96,863	27,246,627	2,992,156		5,338,705	(1,004,663)	568,587	4,902,629
2121 City of Portland 2122 City of Redmond	543,289,183 16,861,487	50,855,419 1,578,345	4,220,938	0	74,978,060 2,165,602	119,285	0	1,429,808 44,375	402,192,773 12,482,428	803,018	22,855,437 771,546	78,805,672 2,445,808	21,126,089 754,954	(7,136,609) (267,841)	92,795,152 2,932,921
2123 City of St Helens	6,697,419	626,922	1,676,566	0	880,442	200,127	ő	17,626	4,958,047	540,452	24,073	971,480	7,344	109,593	1,088,417
2125 City of Vernonia	791,644	74,103	198,172	0	53,055	0	0	2,000	586,048	157,217		114,830	12,057	(37,690)	89,197
2126 City of West Linn 2127 City of Cottage Grove	10,724,621 8,205,915	1,003,895 768,127	2,684,696 2.054.188	0	459,890 907,420	3,495	0	28,225 21,596	7,939,354 6,074,776	1,081,184 43,023		1,555,637 1,190,292	(275,739) 262,938	(104,941)	1,174,957 1,120,041
2127 City of Cottage Grove 2128 City of Tillamook	2,311,833	216,403	578,721	0	9,076	20,136	0	6,084	1,711,432	251,750		335,338	(91,563)	(28,584)	215,191
2129 City of Sweet Home	1,283,567	120,150	321,315	0	333,499	0	0	3,378	950,214	0	212,764	186,185	180,012	(68,093)	298,104
2131 City of Drain	684,234	64,049	171,284	0	56,563	673	0	1,801	506,533	121,160		99,250	(26,660)	(9,719)	62,871
2132 Eugene Water & Electric Board 2135 McMinnville Water & Light Department	39,946,227 6,257,043	3,739,228 585,700	9,999,743 1,566,326	0	0 1.842.674	17,714,782 145,800	0	105,129 16.467	29,571,882 4.632.040	19,176,795 349,255	0 60.881	5,794,316 907.602	(8,677,441) 977,667	6,090,251 296,941	3,207,126 2,182,210
2138 City of Hood River	5,811,009	543,948	1,454,670	0	219,795	1,965,166	ő	15,293	4,301,845	653,169		842,904	(129,690)	479,918	1,193,132
2139 City of Reedsport	1,181,558	110,602	295,780	0	148,606	0	0	3,110	874,698	484,395	218,194	171,388	(36,009)	(100,348)	35,031
2140 City of Lebanon 2142 City of Sherwood	7,344,153 10,460,906	687,461 979,209	1,838,463 2.618.680	0	565,917 1.424,755	1,092 128,274	0	19,328 27,531	5,436,820 7,744,128	511,219 531,385	296,869 118.994	1,065,291 1,517,385	(1,397) 144,463	(104,660) 24,558	959,234 1,686,406
2142 City of Sherwood 2143 City of Oakland	212,167	19,860	53,112	0	33,312	15,339	0	558	157,066	36,842		30,775	(10,028)	6,981	27,728
2145 City of Vale	553,821	51,841	138,638	0	38,461	2,304	0	1,458	409,989	54,511	8,564	80,333	(17,107)	3,134	66,360

Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215	erred Outflows of Re	858,729,916	507,655,819	-	31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974	507,655,833	1,735,772,627	61 Pension	17 Expense	1,735,772,705
				Differences	30041000				Differences						
	Employer Net	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name 2146 City of Prineville	Liability/(Asset) at MD 4.496.265	Experience 420.880	Assumptions 1.125.550	Earnings	Proportion 980,992	of Contributions 398.647	Experience	Assumptions 11.833	3.328.550	Proportion 84.782	of Contributions	Expense/(Income) 652,196	Proportion	Contributions 41.728	Expense/(Income) 847.912
2146 City of Prineville 2147 City of Wheeler	4,496,265	420,880 19,294	1,125,550 51,599	0	980,992 76,490	2,031	0	11,833	3,328,550 152,591	84,782 71,781	412,124 20,301	29.899	153,988 (3,329)	(6,233)	20,337
2148 City of Klamath Falls	10,408,597	974,313	2,605,585	0	811,266	0	0	27,393	7,705,404	905,417	709,662	1,509,797	(98,090)	(284,899)	1,126,808
2149 City of Canyonville	278,769 2,504,481	26,095 234,436	69,784	0	26,052	7,024	0	734	206,370	108,094 283.019	22,104 32.046	40,436	(31,454)	(5,987) 19.138	2,995
2150 City of Bandon 2152 City of Coos Bay	12.079.355	1.130.707	626,947 3.023.826	0	646.679	48,022 0	0	6,591 31,790	1,854,048 8.942,253	78.785		363,282 1,752,145		(443.348)	255,770 1.337.826
2154 City of Pendleton	11,450,126	1,071,807	2,866,311	0	605,766	16,640	0	30,134	8,476,440	748,662	489,743	1,660,874	(22,377)	(162,061)	1,476,436
2155 City of Corvallis	35,032,642	3,279,284	8,769,725	0	1,948,936	1,575,678	0		25,934,393	663,912		5,081,586			5,351,510
2157 City of Monmouth 2158 City of Milton-Freewater	3,951,065 5,138,980	369,845 481,042	989,070 1,286,441	0	4,271 354.490	119,200 160,454	0		2,924,943 3,804,347	359,736 1,169,385	32,678 88.721	573,113 745,424			433,453 535,626
2159 City of Baker City	5,061,457	473,785	1,267,035	0	461,904	32,967	0		3,746,958	570,215		734,179		1,117	604,834
2160 City of Hermiston 2161 City of Pilot Rock	8,743,718 461.611	818,469 43,210	2,188,816 115.555	0	357,711	123,191 4.803	0	- , -	6,472,907 341,727	70,719 25.852	29,845 7,995	1,268,302 66,958	24,568 (2.587)	73,332 2.403	1,366,202 66,774
2161 City of Pilot Rock 2162 City of Clatskanie	1,008,680	43,210 94,419	115,555 252,503	0	58,330	4,803 1,202,481	0	1,215 2,655	341,727 746,718	25,852 794,264		146,312		2,403 162,657	89,298
2163 City of Milwaukie	13,036,219	1,220,275	3,263,358	0	777,928	0	0	34,308	9,650,612	0	745,260	1,890,941	243,005	(262,898)	1,871,048
2165 City of Cornelius	3,217,031	301,135	805,320	0	355,790	5,945	0		2,381,543	89,914		466,640		(53,860)	474,566
2166 City of Nyssa 2167 City of Athena	884,519 242,695	82,797 22,718	221,422 60,754	0	82,851 72,511	1,769	0	2,328 639	654,803 179,665	138,169 59,482		128,302 35,204	(55,768) 10,234	(14,786) (6,350)	57,748 39,088
2168 City of Oakridge	1,592,740	149,091	398,711	ő	39,143	61,254	ő	4,192	1,179,093	361,391	17,788	231,032	(73,409)	26,443	184,066
2170 City of Madras	2,651,132	248,163	663,658	0	289,951	15,301	0	0,011	1,962,612	170,734		384,554	17,188	(4,217)	397,525
2172 City of Sandy 2174 City of Mt Angel	6,694,068 591,979	626,609 55,413	1,675,727 148.190	0	1,013,577 37.510	11,693 57,271	0	17,617 1.558	4,955,567 438,238	217,637 316.147	280,243 26,276	970,994 85.868	228,353 (81.765)	(63,326) (1.056)	1,136,021 3.047
2175 City of Umatilla	2,547,058	238,421	637,605	ő	518,464	0	ő	6,703	1,885,567	167,464		369,458	123,906	(87,170)	406,194
2176 City of Scappoose	3,145,084	294,400	787,309	0	172,047	34,418	0		2,328,281	117,273		456,204		21,809	538,483
2177 City of Condon 2178 City of Boardman	219,732 1,942,194	20,568 181.802	55,006 486,190	0	8,579 362,704	47,662 47,550	0	578 5,111	162,666 1.437.791	60,790 87.184	614 17,353	31,873 281,721	(17,262) 34.083	18,808 9.823	33,419 325,627
2179 City of Estacada	1,579,428	147,845	395,378	0	136,544	47,621	0		1,169,238	58,213		229,101	53,774	27,969	310,844
2180 City of Enterprise	1,015,329	95,041	254,168	0	106,183	20,177	0	2,672	751,641	209,495		147,276	(37,326)	2,892	112,842
2181 City of Central Point 2182 City of Cascade Locks	6,685,919 991.808	625,846 92,840	1,673,687 248,279	0	126,500 102,502	64,144 43,598	0	17,596 2,610	4,949,534 734,228	69,003 77,505	133,126 6,364	969,812 143,865	(59,774) (4,052)		909,505 166,594
2183 City of Myrtle Point	1,384,908	129,636	346.684	0	259.252	43,390	0	3,645	1,025,237	328,952		200,885			122,132
2184 City of Port Orford	776,619	72,697	194,411	0	110,441	4,054	0	2,044	574,925	33,876	19,872	112,651	20,892	(1,223)	132,320
2185 City of Wood Village 2186 City of Chiloguin	613,501 22.536	57,428 2.110	153,578 5.642	0	94,314	343,550 22,959	0	1,615 59	454,170 16.684	398,808 46.740	20,417	88,990 3,269	(112,381) (12,670)	72,129 8.294	48,738 (1,107)
2187 City of Philomath	1,198,314	112,170	299,974	0	75,231	749,794	0	3,154	887,102	1,043,003		173,819			142,371
2188 City of Talent	1,722,816	161,267	431,273	0	465,493	0	0	4,534	1,275,388	304,997		249,900		(41,258)	244,831
2189 City of Willamina	0 140,479	0 13,150	0 35.166	0	0 18,504	6,286 30,418	0	0 370	0 103,996	0 11.885	0	0 20,377	0 (2,444)	3,267 12,341	3,267 30,274
2191 City of Huntington 2192 City of North Plains	802,306	75,101	200,841	0	192,879	1,384	0		593,941	432,461	73,829	116,377	(62,054)		29,955
2193 City of Heppner	256,564	24,016	64,226	0	153,083	0	0	675	189,932	27,720	67,500	37,215	36,453	(23,327)	50,341
2194 City of Cave Junction	559,819	52,403	140,140	0	34,474	5,560 12	0	1,110	414,430	75,971	19,238	81,203	(26,908)	(3,408) 163	50,887 163
2195 City of Metolius 2196 City of Hubbard	935.505	87.569	234.185	0	128.535	95.608	0	0 2,462	692.547	105.843	0	135.698	(42,262)		128.300
2197 City of Myrtle Creek	1,219,539	114,157	305,287	ō	208,061	1,594	0	3,210	902,815	157,605		176,898	(14,584)	(19,016)	143,298
2198 City of Carlton 2199 City of Junction City	710,243 3,141,468	66,483 294,062	177,795 786,404	0	133,411 191,727	0 49,018	0		525,787 2,325,604	2,004 285,807	87,063 23,220	103,023 455,679		(37,910) 17,850	115,400 360,222
2199 City of Junction City 2200 City of Wallowa	3,141,468 176,821	294,062 16,552	786,404 44,264	0	191,727	49,018 3,453	0	8,268 465	130,900	285,807 64,855		455,679 25,648	(113,307) 4,729	(3,436)	360,222 26,941
2201 City of Coburg	906,458	84,850	226,914	0	311,186	0	0	2,386	671,044	35,818	77,924	131,484	68,974	(27,631)	172,827
2202 City of Dallas	7,401,021	692,784	1,852,698	0	1,201,243 44.161	210,582	0		5,478,919 759,145	301,360 309,130	27,841 58.649	1,073,540 148,747		88,718 (19,828)	1,321,757 102,678
2203 City of Rockaway Beach 2204 City of Burns	1,025,466 813.374	95,990 76,137	256,705 203,612	0	44,161	5,763 77	0	2,699 2,141	759,145 602.134	218,580		148,747	(26,241) (22,266)		102,678 65,782
2205 City of Elgin	222,487	20,826	55,695	0	163,990	2,706	0	586	164,705	34,301	55,239	32,272	46,480	(12,147)	66,605
2206 City of Weston	126,402	11,832	31,642	0	10,182	0	0		93,574	40,184		18,335	(3,548)		8,494
2207 City of Mill City 2208 City of Fairview	366,076 1,585,807	34,267 148,442	91,640 396,975	0	83,398 0	411 24.251	0	963 4.173	271,003 1,173,961	12,409 1.385.525		53,100 230,026		(2,284) (71,202)	57,495 (338,923)
2209 City of Monroe	169,449	15,862	42,418	0	113,485	1,855	0	446	125,442	16,189	30,341	24,579	33,517	(8,243)	49,853
2210 City of Helix	27,852	2,607	6,972	0	15,261	694 12,113	0	73 0	20,619	7,225	3,456	4,040	1,698	(471) 4,601	5,267 4,601
2211 City of Jefferson 2212 Town of Lakeview	576,343	53.949	144,276	0	8.819	12,113	0		426.662	474,239	111,515	83,600	(126,415)		(95,645)
2213 City of Stanfield	68,619	6,423	17,177	0	51,651	14,331	0	181	50,798	17,281	3,661	9,953	13,770	6,305	30,028
2214 City of Yamhill 2215 City of Powers	505,415	47,310	126,521	0	15,199 1.955	391 689	0	1,330	374,155	55,849 4.130		73,312	2,020 (247)	(7,269)	68,063 (203)
2215 City of Powers 2216 City of Brookings	3,211,399	300,608	0 803,910	0	613,510	4,777	0		2,377,374	921,430		465,823			208,756
2217 City of Sutherlin	3,381,403	316,521	846,467	0	717,407	0	0	8,899	2,503,226	7,238	300,131	490,482	225,326	(109,935)	605,873
2218 City of Prairie City	412,457	38,609	103,250	0	125,074	0	0		305,339	43,404		59,828		(25,314)	71,101
2219 City of Sheridan 2220 City of Garibaldi	937,300 364,908	87,737 34,158	234,634 91,348	0	82,349 63,456	300 37,594	0	2,467 960	693,876 270,139	72,069 352,462	62,588 14,557	135,958 52,931	6,544 (65,507)	(23,146) 9,788	119,356 (2,788)
2221 City of Sisters	1,126,934	105,488	282,105	0	265,557	0	0	2,966	834,260	106,108	79,872	163,465	34,428	(31,497)	166,396
2222 City of Jacksonville	1,499,685	140,380	375,416	0	473,758	1,927	0	3,947	1,110,205	66,970	51,347	217,534	85,256	(8,165)	294,625
2223 City of Cannon Beach 2224 City of Falls City	3,095,228 244,591	289,734 22.895	774,829 61,229	0	451,065 45,445	2,415 105	0	8,146 644	2,291,373 181,069	120,395 4.292	85,324 19.332	448,972 35,479		(18,753) (5.837)	536,989 31,306
2225 City of Echo	112,229	10,505	28,094	0	9,322	31,853	0		83,082	205,300		16,279	(51,500)		(22,336)
2226 City of Hines	520,455	48,718	130,285	0	49,439	35	0	1,370	385,288	54,831		75,493		(16,648)	39,891
2227 Town Of Bonanza	0 657.704	0	164.643	0	70.000	10,000	0		196 903	0 27 512	7040	0 05 100	45 211	0	116.426
2228 City of Turner	657,704	61,565	164,643	0	76,338	10,909	0	1,731	486,893	27,513	7,943	95,402	15,341	5,683	116,426

Total for all entities		11,966,479,861	1,120,140,722	2,995,570,215	-	858,729,916	507,655,819	-	31,492,931	8,858,692,329	858,729,974	507,655,833	1,735,772,627	61	17	1,735,772,705
				Defe	erred Outflows of R Differences	esources				Deferred Inflows of Re Differences	esources			Pension	Expense	
			Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
		Employer Net	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer Number	Employer Name	Pension Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2229 City of John Day	Employer Name	584,123	54,678	146,224	Earnings () 85,281	0 Contributions	Experience) 1,537	432,422	206,547	62,282	84,729	(44,330)	(28,093)	12,306
2231 City of Banks		456,060	42,690	114,166	(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(, .,_00	337,618	12,852		66,153	33,150	(18,031)	81,272
2232 City of Joseph		266,704 561,833	24,965 52,591	66,764 140.644	(139,426		(197,439 415,921	42,014 171.543		38,686 81,496	11,752	(38)	50,400
2233 City of Lafayette 2234 City of Aumsville		1,337,151	125,166	140,644 334,729	(6,075 0	(415,921 989,883	171,543		193,958	(5,413) 65,279	(5,724) (27,937)	70,359 231,300
2235 City of Amity		133,800	12,525	33,494	Č		3,416	(352	99,051	133,589		19,408	(59,823)	(11,273)	(51,688)
2236 City of Creswell		1,191,529	111,535	298,276	(135,441	22,347	(3,136	882,079	75,285	36,362	172,835	44,772	(3,994)	213,613
2237 City of Troutdale		3,548,033	332,119	888,179	((2,626,581	296,979		514,652	(254,177)	(95,591)	164,884
2238 City of Warrenton 2240 City of Wilsonville		3,560,258 11,333,002	333,263 1,060,843	891,240 2,836,992	((9,370 29,826	2,635,631 8,389,734	540,872 1,437,775		516,426 1,643,885	(83,438) (349,170)	8,939 865,245	441,927 2.159.960
2241 City of Bay City		424,969	39,780	106,383	((1,118	314,601	142,342		61,643	2,058	(12,310)	51,391
2242 City of Gaston		0	0	0	Ċ	0	23,617	Ċ	0	0	0	0	0	0	7,156	7,156
2243 City Of Brownsville		329,267	30,822	82,426	(0	(867	243,754	69,349		47,761	(51,632)	(43,951)	(47,822)
2244 City of Lakeside 2245 City of Dundee		123,493 608.641	11,560 56,973	30,914 152,361	(,	322,949	(325	91,421 450,573	104,698 250.601	20,029 16,009	17,913 88,285	(47,351) (53,183)	(11,288) 70,392	(40,726) 105,494
2246 City of Merrill		60,026	5,619	15,026	Č			Č		44,437	14,163		8,707	604	(2,256)	7,055
2247 City of Malin		83,154	7,784	20,816	(18,642		(219	61,558	50,027		12,062	(11,968)	4,377	4,471
2248 City of Fossil		131,376	12,298	32,887	((97,257	7,535		19,057	7,691	(11,847)	14,901
2249 City of Phoenix 2250 City of Gold Beach		1,172,544 503,425	109,758 47,124	293,523 126,022	(110,026	(3,086 1,325	868,025 372,682	180,322 139,733		170,081 73,023	(12,217) (28,428)	(66,989) 49,416	90,875 94,011
2251 City of Roque River		893,198	83,609	223,594	(47,115	(661,228	107,765	•	129,561	(26,259)	21,451	124,753
2252 City of Dayton		522,276	48,888	130,741	Ċ			Ċ		386,637	39,399		75,758	29,654	(20,005)	85,407
2253 Town of Butte Falls		105,946	9,917	26,522	((279	78,431	186		15,368	15,664	(2,538)	28,494
2254 City of Shady Cove 2255 Town of Canyon City		162,778 192,916	15,237 18,058	40,748 48,293	(() 428) 508	120,503 142,815	59,427 10,115		23,611 27,983	17,361 1,403	(14,280) (2,928)	26,692 26,458
2256 City of Jordan Valley		192,916	10,050	40,293	(1,151	() 506	142,615	10,115	10,330	27,963	1,403	(2,926)	20,456 354
2257 City of Culver		330,436	30,931	82,718	Ċ	52,008	0	Ċ		244,620	19,500		47,931	17,886	(13,168)	52,649
2258 City of Adair Village		320,843	30,033	80,317	((844	237,517	6,718	7,797	46,539	(397)	(3,123)	43,019
2259 Town Of Hammond 2260 City of Riddle		0 350.570	0 32,816	0 87.758	(0 5,054	(0 923	0 259.524	0 79.747	0 8.787	0 50,851	0 (6,688)	0 (1,156)	0 43,007
2261 City of Waldport		563,898	52,785	141,161	(,		(259,524 417,449	22,827		81,795	56,600	806	139,201
2262 City of Dufur		188,236	17,620	47,121	Č			Č		139,350	2,707		27,304	8,255	(8,476)	27,083
2263 City of La Grande		2,746,590	257,099	687,554	((2,033,279	567,482		398,401	(166,472)	(17,796)	214,133
2264 City of Gervais		606,987	56,818	151,947	((, ,,,,,,,,	449,347	28,243		88,045	25,015	10,773	123,833
2265 City of Westfir 2266 City of Irrigon		18,693 638,663	1,750 59,783	4,679 159.877	(.,		(13,838 472,797	99,196 36,372		2,711 92.640	(7,711) 4,435	(3,435)	(8,435) 95,961
2267 City of Independence	•	4,299,303	402,443	1,076,245	Č	442,459		Č	11,315	3,182,740	2,610		623,626	137,074	(31,401)	729,299
2268 City of Harrisburg		818,085	76,578	204,791	(01,202		(2,100	605,622	225,156		118,666	(23,186)		79,995
2269 City of Durham		79,603	7,451	19,927	((58,930	62,975		11,547	(6,551)	(4,348)	648
2270 City of Lyons 2271 City of Columbia City		88,967 656,334	8,328 61,437	22,271 164,300	(,		() 234) 1,727	65,862 485,879	11,235 84,755		12,905 95,203	(3,834) (19,367)	(678) (2,188)	8,393 73,648
2272 City of Aurora		285,821	26,755	71.549	((211,591	36,200		41,459	42,196	(19,940)	63,715
2273 City of Silverton		3,522,948	329,771	881,900	Ċ	411,126	405,365	(9,272	2,608,011	681,794	45,980	511,014	(134,813)	109,901	486,102
2274 City of Gold Hill		66,973	6,269	16,765	((176	49,579	41,297		9,715	(12,109)	(6,183)	(8,577)
2275 City of Toledo 2276 City of Newport		1,964,123 3,179,105	183,855 297,585	491,679 795,826	(,		(5,169 8,367	1,454,025 2,353,467	175,352 638,674		284,902 461,138	(14,608) (77,427)	(11,723) (54,571)	258,571 329,140
2277 City Of Rajneeshpura	am	3,179,105	297,505	795,626	() 290,307	5,026	() 6,367	2,353,467	030,074	179,165	401,130	(77,427)	(54,571)	329,140
2278 City of Springfield		36,420,240	3,409,173	9,117,083	Č	732,284		Č	95,849	26,961,621	1,060,152	1,979,072	5,282,861	116,600	(709,066)	4,690,395
2279 City of Keizer		9,024,588	844,760	2,259,126	((6,680,832	219,906		1,309,043	417,971	(224,571)	1,502,443
2280 City of Winston		1,447,382 885,540	135,484 82.892	362,323 221,677	((3,809	1,071,485 655,558	43,232 46,901		209,947	28,323	(66,873)	171,397 104,783
2281 City of Manzanita 2282 City of Eagle Point		1,263,696	118.290	316.341	(() 2,331) 3.326	935,504	24.477	26,281 97,566	128,450 183,303	(15,046) 12,523	(8,621) (27,327)	168,499
2283 City of Maupin		350,576	32,816	87,760	Č			(923	259,529	231		50,852	26,652	(25,831)	51,673
2284 City of Halsey		282,110	26,407	70,621	((742	208,844	5,868		40,921	17,004	(13,229)	44,696
2285 City of Veneta		1,242,130 458,036	116,272 42.875	310,943 114,660	() 66,244) 149,767	2,325 20.418	(3,269 1,205	919,539 339,081	430 24.460		180,175 66,439	16,023 30.692	(14,623) 1,402	181,575
2286 City of Millersburg 2287 City of King City		458,036 620,665	42,875 58,098	114,660	((339,081 459,474	24,460 68,266		90,029	30,692 19,517	1,402 2,413	98,533 111,959
2288 City of Tualatin		15,029,619	1,406,871	3,762,366	Č			Č		11,126,310	1,770,430		2,180,090	(280,241)	172,219	2,072,068
2289 City Of St Paul		0	0	0	(0	(0	0	0		0	0	0	0
2290 City of Molalla 2291 City of Florence		2,168,440 3,642,132	202,980 340.927	542,826 911,735	((5,707 9,585	1,605,279 2,696,242	130,915 48,015		314,538 528.302	58,932 120,436	90,015 (121,666)	463,485 527,072
2291 City of Florence 2292 City of North Bend		3,642,132 5,096,019	340,927 477,021	911,735 1,275,687	((2,696,242 3,772,543	48,015 758,101		528,302 739,192	120,436 (118,337)	(121,666)	527,072 582,742
2293 City of Lowell		346,972	32,479	86,857	Č			Č		256,860	80,994		50,329	39,916	(3,280)	86,965
2294 City of Depoe Bay		763,047	71,426	191,014	Ċ	91,804	3,808	Ċ	2,008	564,878	131,822	32,819	110,682	(37,281)	(4,933)	68,468
2295 City of Tigard		8,211,051	768,608	2,055,473	((6,078,578	653,408		1,191,037	(179,251)	(123,608)	888,178
2296 City of Happy Valley		4,834,320 1,236,413	452,524 115,736	1,210,176 309.511	((,	3,578,810 915,307	734,457 13,402		701,232 179,345	110,480 50,216	367,768 (53,453)	1,179,480 176,108
2297 City of Rainier 2298 City of Lincoln City		1,236,413 8.387.695	785,143	2.099.693	((6.209.345	13,402		1,216,659	(172.103)	(53,453)	1,370,080
2299 City of Dunes City		52,089	4,876	13,039	Č	28,306	38,139	Č	137	38,561	2,272	3,465	7,556	2,714	13,225	23,495
2300 City of Yachats		536,712	50,240	134,355	(121,846	147	(397,324	131,816		77,852	(26,382)	(14,696)	36,774
2301 City of Moro		86,271	8,076	21,596	((227	63,866	10,929		12,514	(3,037)	(6,472)	3,005
2302 City of Mt. Vernon 2303 City of Woodburn		169,299 9,545,487	15,848 893,520	42,381 2,389,523	(31,616 554,995		() 446) 25,121	125,331 7,066,450	22,441 1,578,810		24,557 1,384,601	1,076 (639,493)	(4,001) 630,606	21,632 1,375,714
2304 City of Woodburn 2304 City of Gladstone		9,545,487 4,715,816	893,520 441.431	2,389,523 1.180.511	((7,066,450 3.491.082	1,578,810		1,384,601	(639,493)	(24,162)	1,375,714 769,413
2305 City of Elkton		63,225	5,918	15,827	Č			Č		46,805	4,510		9,171	3,112	2,031	14,314
		33,220	5,010	,	`		3,010	`			1,010		0,171	3,112	_,501	. 1,011

Total for all entities		11,966,479,861	1,120,140,722	2,995,570,215	_	858.729.916	507,655,819	_	31,492,931	8,858,692,329	858.729.974	507,655,833	1,735,772,627	61	17	1,735,772,705
Total for all elittles		11,500,475,001	1,120,140,722		erred Outflows of R		307,033,019	<u></u>		Deferred Inflows of Re		307,033,633	1,733,772,027		Expense	1,733,772,703
			Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Employer Net	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of		Employer-Specific	
Employer Number	Employer Name	Pension	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in	Differences in Contributions	Employer Total Expense/(Income)
2306 City of Imble		Liability/(Asset) at MD 0	Experience	Assumptions	Earnings	Proportion 12.602	or Contributions 271	Experience	Assumptions 0	Earnings 0	29.521	2.205	Expense/(income)	Proportion (1.684)	(346)	(2.030)
2307 City of Yong	calla	251,622	23,553	62,988	0	113,647	4,677	Ċ	662	186,273	73,670	5,375	36,498	7,327	(43)	43,782
2308 City of North 2309 City of Gear		25,994 649,208	2,433 60.770	6,507 162,516	0	7,384 192,839	9,179 38,323	0) 68) 1,709	19,243 480,604	73,341 146,077	7,815 15,180	3,770 94,169	(15,570) 9.128	(646) 10.565	(12,446) 113,862
2501 Port of The		106,545	9,973	26,671	0	6,354	1,195		280	78,874	88.667		15,455			(6,060)
2507 Port of Asto		829,427	77,640	207,630	0	43,726		Ċ	2,183	614,018	376,672	7,399	120,311	(96,486)	25,081	48,906
2508 Multnomah		3,013,126	282,048	754,276	0	967,675		0		2,230,594	104,302		437,063		40,881 4.071	744,767
2510 Horsefly Irrig		200,660 547,521	18,783 51,252	50,231 137.061	0	154,304 55,719	7,702 16.634	(148,547 405.326	18,824 155,822		29,106 79,420	32,009 (33,579)		65,186 45,375
2512 Port of Port		62,620,834	5,861,719	15,675,880	Ö	376,385	20,058,738	Ċ		46,357,719	13,212,941		9,083,334	(3,937,384)		9,892,668
2513 Port of Coo		2,088,130	195,463	522,722	0	304,133	13,059	C		1,545,827	596,486		302,889	7,900	(41,478)	269,311
2515 Klamath Co	County Housing Authority	13,265,471 2,656,131	1,241,735 248.631	3,320,747 664.910	0	2,323,654 128,113	218,594	(34,912 6,990	9,820,326 1,966,313	344,609 378,105		1,924,195 385,280	374,812 (131,996)	(336,775) 83,436	1,962,232 336,720
2519 Home Forw		18,244,562	1,707,810	4,567,163	0	1,233,386		(48,015	13,506,308	301,640		2,646,427	13,420	(232,684)	2,427,163
2521 League of C		2,549,230	238,625	638,149	0	769,412	17,052	C	6,709	1,887,175	1,554,384		369,773	(678,898)		(337,507)
2522 Lane Counc 2526 Clatskanie F		13,196,350 3,308,303	1,235,265 309,679	3,303,444 828,168	0	437,389 363,936		(01,700	9,769,156 2,449,111	2,266,171 1,403,406		1,914,169 479,879			1,585,935 589,774
	Valley Water District	1,760,585	164,802	440.727	0	150.970	1,098,327	(4.633	1.303.348	473.870		255.378			506.350
2528 Columbia R	River Fire & Rescue	5,524,402	517,120	1,382,924	0	341,159	31,098	Ċ	14,539	4,089,672	504,781		801,331	(38,555)		692,366
2529 East Fork Ir		235,114	22,008	58,856	0	104,910	4,393	C		174,053	37,819		34,104	16,207	(495)	49,816
2530 River Road 2531 Oregon Sch	Water District hool Boards Association	374,793 4,418,532	35,083 413,603	93,822 1,106,092	0	62,745 477,041	106.650	(986 11,629	277,456 3,271,005	52,165 379,979		54,365 640,921	(12,965) (2,840)		(10,384) 691,503
2533 Owyhee Irri		1,641,030	153,611	410,799	Ö	46,850		Č		1,214,842	278,360		238,036			151,262
	metary Maintenance District 1	0	0	0	0	0	0	C	0	0	0	0	0	0	0	0
2536 Valley View 2538 Clackamas		0 351,149	0 32,870	0 87,903	0	41,623	123 7,724	0		0 259,953	0 87,484	23,915	0 50,935	0 (23,531)	(2,501)	61 24,903
	sion Irrigation District	367,477	34,398	91,991	0	51,571	69	0		272,041	26,937		53,304	4,060	(12,812)	44,552
	ounty Vector Control District	314,952	29,482	78,842	0	103,922		Ċ	829	233,156	9,835	31,261	45,685	32,831	(8,376)	70,140
2542 Rainbow W		803,851	75,246	201,228 2,527,596	0	57,727 1,564,084	9,339 4,854	0		595,084	808 321,774		116,601 1,464,607	13,681 148,939	7,068 (83,321)	137,350 1,530,225
2545 Council of 0 2547 Metzger Wa		10,097,052	945,150	2,527,596	0	1,564,084	4,854	(7,474,770	321,774	., .	1,464,607	148,939	(83,321)	1,530,225
2549 Rogue Rive		1,414,620	132,418	354,122	Ö	134,671	11,060	Ċ		1,047,232	68,438	43,144	205,195	26,546	(128)	231,613
	d Assessment District 2	350,009	32,763	87,618	0	130,337	22,150	C	921	259,109	43,112		50,770	(12,271)	16,664	55,163
2551 Sandy Fire 2552 Winston-Dil		2,280,562 1,172,830	213,476 109,785	570,893 293,595	0	733,770 51,457	12,126 101,795	(0,002	1,688,282 868,237	1,749 202,194		330,802 170,122			537,697 142,621
	ural Fire Protection District	356,230	33,345	89,175	0	117,023		0	938	263,714	12,739		51,672	18,408		84,581
2555 Monroe Fire	e Department	175,771	16,453	44,001	0	82,477	11,155	C	463	130,122	7,627		25,496	21,530	2,658	49,684
2556 Jackson Co 2557 Estacada F		5,772,033 1,463,398	540,300 136,984	1,444,914 366,332	0	657,939 422,271	0	0	,	4,272,991 1,083,342	289,254 263,539		837,250 212,270	162,216 115,590	(164,650) (141,340)	834,816 186,520
2559 Keizer Fire		4,420,736	413,810	1,106,643	0	755,947	73,827	(3,272,637	263,539 357,653		641,241	174,409	(22,536)	793,114
2561 Jefferson R	tural Fire Protection District	401,345	37,569	100,469	0	100,723	3,900	Ċ	1,056	297,113	153,405	38,271	58,216	(2,158)	(10,602)	45,456
2562 Wy'East Fir		61,232 2,243,955	5,732 210.049	15,328 561.730	0	3,823 198,764	53,057 48,703	0) 161) 5.906	45,330 1.661.183	4,704 245,206		8,882 325,492	(6,156) (34,322)		24,214 300.965
2563 Certifal Ofe 2564 Illinois Valle	egon Irrigation District ev Fire District	2,243,955 568,677	53,232	142,357	0	190,764	17,709	0		420,987	222,487		325,492 82.488	11,825	(14,872)	79,441
2567 Charleston	Rural Fire Protection District	320,947	30,043	80,343	0	275,036	8,414	Ċ	845	237,595	68,125	39,106	46,554	27,583	(4,244)	69,893
	al Fire Protection District 73	2,089,916	195,630 224,020	523,169	0	194,115	194,980	0	5,500	1,547,148	31,987	-	303,148	87,741	84,694	475,583
2569 Central Ore 2570 Port of St H	egon Intergovernmental Council Helens	2,393,205 460,487	43.105	599,091 115,274	0	334,395 145.724	11,117 41.143	0		1,771,671 340.895	1,015,907 60,800		347,141 66.795	(289,998) 7.442	(35,287) 25,964	21,856 100,201
2571 Crystal Spri	ings Water District	750,745	70,275	187,934	Ö	235,130		Ċ		555,770	0	11,269	108,898		(1,112)	182,448
	rnment Personnel Institute	0	0	0	0	47,509		0		0	359,173		0	(94,979)		(100,431)
	County Rural Fire Protection District 1	429,728 1,544,079	40,225 144,536	107,574 386.530	0	30,050 498,992	776 3.192	C	.,,	318,125 1,143,070	92,083 173,432		62,333 223,973		(4,361) (5,053)	37,558 361.413
2579 La Pine Rui	ral Fire Protection District	3,293,403	308,284	824,438	Ö	336,354	14,145	Ċ	8,667	2,438,080	150,122		477,718			532,036
2580 Marion Cou		7,275,398	681,025	1,821,251	0	960,873	403,816	0		5,385,921	290,315		1,055,318	96,121	235,710	1,387,149
2581 Port of Uma 2582 Talent Irriga		220,019 867.594	20,595 81,212	55,077 217,185	0	17,255 94,456	5,155 56.822	(579 2,283	162,879 642,273	126,044 81,181		31,914 125.847	(36,881)	(5,010) 27,415	(9,977) 151,352
	er Valley Irrigation District	520,060	48,681	130,187	Ö	129,035		Č		384,996	23,999		75,436	21,979	15,218	112,633
	lley Irrigation District	346,020	32,390	86,619	0	61,010	11,799	C		256,156	40,199		50,191	11,839	(5,959)	56,071
2588 Clatskanie F 2589 West Slope	Rural Fire Protection District	1,944,919 655,861	182,057 61,393	486,872 164,182	0	485,837 53,477	1,925 33,677	C	-,	1,439,809 485,529	6,062 114,276		282,116 95,135		(21,490) 18.810	404,906 79,605
2590 Redmond F		6,187,816	579,220	1,548,997	0	311,564	206,600	0		4,580,793	528,964		897,561	(118,176)		861,074
2592 Medford Irri	igation District	532,157	49,813	133,215	0	143,654	3,297	C		393,951	47,473		77,191	6,463	(7,809)	75,845
2594 Metro 2595 Canby Fire	District	78,087,114 3,258,300	7,309,464 304,998	19,547,556 815,651	0	4,512,329 1,028,714		0		57,807,285 2,412,094	0 646,085	1,010,020	11,326,762 472,626	2,205,741 11,015	(2,354,116) 42,576	11,178,387 526,217
2596 Bend Parks		3,258,300 6,492,798	304,998 607,768	1,625,343	0	1,028,714		ſ	17,088	2,412,094 4,806,568	511,320		941,799	11,015 25,547	42,576 479,794	1,447,140
2597 Mapleton W	Vater District	18,814	1,761	4,710	Ö	425	14,269	Č	50	13,928	21,918	0	2,729	(6,810)	5,873	1,792
	unty Housing Authority	286,117	26,782	71,624	0	265,375		C	753	211,810	105,970		41,502	53,826	(25,399)	69,929
2599 South Subu 2600 Winston-Dil	urban Sanitary District llard Water District	1,070,475 531,379	100,203 49,741	267,972 133,020	0	91,016 108,862		0	2,817 1,398	792,464 393,376	34,321 107.480		155,275 77.078	4,410 (10,309)	(9,017) (1,801)	150,668 64.968
2601 Baker Valle		0	0	0	Ö	936	9	Č	0	0	6,581	403	0	(1,490)	(138)	(1,628)
	Rural Fire Protection District	265,434	24,846	66,446	0	101,311		C	699	196,499	113,175		38,502			24,436
2603 Corbett Wa	ater District eanside Sanitary District	203,637 468.583	19,062 43,862	50,977 117,301	0	49,746 138,808		(536 1,233	150,751 346,889	172,512 12,606		29,538 67,969	(28,224) 30,574	(9,331) (15,959)	(8,017) 82,584
2605 Scio Fire Di		126,543	11,845	31,678	0	116,851	8,105	(93,679	59,043		18,355	12,959	(5,392)	25,922
2606 West Valley	y Housing Authority	961,182	89,973	240,613	0	47,683		Ċ		711,556	90,695	56,170	139,422			104,494

Total for all enti	tities	11,966,479,861	1,120,140,722	2,995,570,215	_	858,729,916	507,655,819	-	31,492,931	8,858,692,329	858,729,974	507,655,833	1,735,772,627	61	17	1,735,772,705
		,,			erred Outflows of Re		, ,			Deferred Inflows of Re	sources	,,			n Expense	
			Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Employer Net	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer Number	Forthern Name	Pension Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in	Differences in Contributions	Employer Total Expense/(Income)
	Employer Name oodland Fire District 74	1.988.100	186.099	497.681	Earnings 0	645.375	23.949	Experience	5.232	1,471,775	203.700		288.380	Proportion 126,468	22.655	437,503
2608 Gas	aston Rural Fire Protection District	210,250	19,681	52,632	0	112,771	5,658	0	553	155,646	22,768	8,991	30,497	16,665	2,476	49,638
	rner Fire District	805,273	75,379	201,584	0	317,479	0	0	2,119	596,138	26,999		116,807	85,164		
	ommunity Services Consortium olk Soil & Water Conservation District	5,414,772 128,179	506,858 11,998	1,355,481 32,087	0	619,463 7,012	56,939 4,190	0	14,250 337	4,008,514 94,890	33,111 28,069		785,428 18,593			800,921 13,518
	ountain Valley Mental Health Program	0	0	32,007	0	7,012	4,190	0	0	94,090	20,009	754	0	(7,551)	2,470	13,316
2615 Hur	imanities Council	50,831	4,758	12,725	0	0	0	0	134	37,630	16,298	19,181	7,373	(12,514)	(8,802)	(13,943)
	cohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ean Water Services tacada Cemetery District	27,923,306	2,613,804	6,990,044	0	1,056,577	6,891,250 38	0	73,488 0	20,671,407	2,724,209	541,473	4,050,357 0			5,850,166 11
	emprehensive Options For Drug Abusers	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	ckson County Fire District 4	667,354	62,469	167,059	ō	112,695	38,113	ō	1,756	494,037	280,670	19,560	96,802	(3,395)	15,309	108,716
	ans Valley Fire District 6	152,547	14,279	38,187	0	131,914	2,972	0	401	112,930	1,929		22,127			
	amath Vector Control	122,703	11,486 105.343	30,716 281,715	0	20,367 610.819	718	0	323	90,836 833,107	3,083 85.928		17,798 163,239		(127) (54,979)	
	ort of Newport lamook Peoples Utility District	1,125,376 9.674.651	905.611	2.421.857	0	440.503	80.902	0	2,962 25.461	7.162.069	1.363.027		1,403,336			
	Kenzie Fire And Rescue	592,806	55,491	148,397	0	100,517		0		438,850	186,592		85,988			
	etropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	eridan Fire District	1,009,065	94,455	252,599	0	775,949		0	2,656	747,003	116,435		146,368			323,392
	ch Cape Water-Sanitary District	135,840	12,716	34,005	0	4,842		0	357 264	100,561	7,566	1,010	19,704 14.549			15,965 11,171
	npqua Regional Council of Governments ort of Cascade Locks	100,299 644,194	9,389 60,301	25,108 161,261	0	29,985 157,673		0	1,695	74,251 476,892	8,833 108,080		14,549 93.442	8,548 38,505		
	ortheast Oregon Housing Authority	1,034,743	96,859	259,027	ō	93,055		ō		766,012	1,896		150,092			
	orth Douglas County Fire and EMS	652,760	61,103	163,405	0	249,136		0		483,233	29,974		94,685			
	burban East Salem Water District	385,418	36,078	96,482	0	71,132	14,436	0		285,322	109,971		55,906			
	exter Rural Fire Protection District	199,323 71,199	18,658 6,665	49,897 17.823	0	132,337		0	525 187	147,557 52,708	1,973 14.896		28,912 10.328			65,860 12,489
	keside Water District	71,199 87.755	8,214	21,968	0	0	20,769	0	231	64.964	35.199		12,729			8.508
	niloquin Agency Lake Rural Fire Protection District	262.098	24,534	65.611	0	140.520		0	690	194.029	16.662		38.018			81,135
	no Rural Fire Protection District	714,023	66,837	178,741	0	380,570	140	0	1,879	528,586	65,915		103,571	114,793	(54,824)	163,540
	ooked River Ranch Rural Fire Protection District	610,524	57,149	152,832	0	94,289		0	1,607	451,966	75,786		88,558			
	ack Butte Ranch Rural Fire Protection District	1,078,011 97,173	100,909 9.096	269,859 24,325	0	227,126		0	2,837	798,043 71,936	219,539 25,882		156,369 14.095	(2,921)		131,924 15,646
	olton Fire Department bler Rural Fire Protection District	28.128	2,633	7.041	0	75,952 1,751		0	256 74	20.823	9.336		4,080			
	e Oregon Consortium	0	0	0	0	0,701	0	0	0	0	63,777		0	(71,610		
2653 Um	natilla Fire Department	276,486	25,881	69,213	0	144,322	4,810	0	728	204,680	58,324		40,105			
	oring Valley Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	orth Bay Rural Fire Protection District d-Willamette Valley Senior Service Agency	78,377 15,983,457	7,337 1,496,156	19,620 4,001,141	0	23,666 930,899	0	0	200	58,022 11,832,430	13,175 226,255		11,369 2,318,447		(10,011)	
	d-Williamette Valley Senior Service Agency	316,275	29,605	79,173	0	35,770		0	42,065 832	234.136	10.197		2,310,447 45.877			
	verton Fire District	599,710	56,137	150,125	ő	231,604		ő		443,960	143,937		86,990			109,874
	alatin Valley Fire & Rescue	79,052,457	7,399,827	19,789,210	0	5,902,962	6,308,791	0	208,047	58,521,921	11,153,665	1,586,369	11,466,788	(7,452)	1,326,983	12,786,319
	ncoln County 911	0	0	0	0	0	0	0		0	0	0	0	0	0 (7.000)	0
	st Central Oregon Association of Counties etropolitan Area Communications Commission	60,456 796,957	5,659 74.600	15,134 199,502	0	20,652 109,854		0	159 2,097	44,755 589.981	17,590 359,697		8,769 115,601			
	plegate Valley Rural Fire Protection District 9	1,003,258	93.911	251.146	0	163,041	2,024	0	2,640	742.704	0.00	148.810	145.525		(42.161)	
	NE Community Mental Health Center	205,977	19,281	51,562	ō	49,889		ō	542	152,483	21,077		29,878			
	entral City Concern	0	0	0	0	0	0	0	0	0	0	0	0		0	0
	ental Health Services West Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	outheast Mental Health Network Inc oseburg Urban Sanitary Authority	1,190,944	0 111.480	298.129	0	254.538	1,287	0	0 3,134	881.646	107.696	28.745	172.750	(6.904)	0 (4,319)	161,527
	Hood Community Mental Health Ctr	281,160	26,318	70,383	0	52,932		0		208,140	35,847		40,783			
	olumbia 911 Communications District	1,653,012	154,733	413,799	ő	106,113		ő	4,350	1,223,712	48,532	34,217	239,774		(6,766)	213,095
2672 Roo	ockwood Water PUD	2,233,773	209,096	559,181	0	387,899	989	0	5,879	1,653,645	43,501	57,435	324,015	75,375	(13,177)	386,213
	ort Orford Library	81,957	7,672	20,516	0	37,086		0	216	60,672	6,560		11,888			
	estucca Rural Fire District oodburn Fire District	529,091 2,382,752	49,526 223,041	132,447 596,475	0	163,210 409,681	18,121 264,808	0	1,392 6,271	391,682 1,763,933	0 272,889	11,379	76,746 345,625			120,491 464,656
	ortland Private Industry Council Inc	2,362,732	223,041	0 0	0	409,001	204,000	0	0,271	1,703,933	272,009	0	040,020	0,022	. 109,209	404,030
	entral Oregon Regional Housing Authority	811,080	75,922	203,038	ō	157,207	29,265	ō	2,135	600,436	44,582	2,351	117,649	56,834	15,883	190,366
2679 Col	olumbia River Public Utility District	5,116,405	478,929	1,280,790	0	1,335,369	1,139,123	0	13,465	3,787,635	972,727	271,603	742,149	72,452	286,764	1,101,365
	overdale Rural Fire Protection District	187,816	17,581	47,016	0	11,782		0	494	139,039	70,888		27,243			21,675
	rkdale Fire District	202,362 385,656	18,942 36,100	50,657 96,541	0	14,265 184,961		0	533 1,015	149,807	13,403 20.071		29,353 55,940			42,681 101,372
	egon Community College Association eston Cemetery	dca,coc n	30,100 N	90,541 N	0	104,961 0	10,992	0	1,015	285,498 0	19.832		05,940 0	47,977 (7,364		
	olumbia Drainage Vector Control District	268,184	25,104	67,135	0	65,492	30,053	0	706	198,535	5,355	-,	38,901	24,046	17,407	80,354
2688 Pol	lk County Fire District 1	1,608,193	150,537	402,579	0	136,023	90,247	0	4,232	1,190,533	36,458		233,273			293,235
	edmond Area Park & Recreation District	444,711	41,628	111,325	0	67,811	27,615	0	1,170	329,216	35,790		64,507			94,676
	uslaw Public Library	456,244	42,707	114,212	0	68,859		0	1,201	337,754	63,588		66,179			
	ty-County Insurance Services illomath Fire Department	4,220,289 753,241	395,047 70.508	1,056,465 188,559	0	1,625,237 177,436	678,275 3,374	0	11,107 1.982	3,124,247 557.618	638,007 51.835		612,165 109,260			1,585,884 128.187
	ashington County Consolidated Communications Agency	753,241 8,745,500	70,508 818,636	2,189,262	0	31,084		0	23,016	6,474,226	407,762		1,268,560			1,027,964
	ayton Fire District	459,264	42,990	114,968	0	25,269		0	1,209	339,990	312,199		66,618			1,027,904
			,	,	7	-,						.,		, ,		\ - _
	egon Museum Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2698 Hal	egon Museum Park alsey Shedd Rural Fire Protection District metco Library Board	0 262,707 463,067	0 24,591 43,346	0 65,764 115,920	0	99,856 236,762		0	691	0 194,480 342,805	7,260 37,343		38,106 67,169			61,111 113,023

Part	Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215 Def	erred Outflows of Re	858,729,916 esources	507,655,819	-	31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974 esources	507,655,833	1,735,772,627		17 Expense	1,735,772,705
Part			Differences		Differences		Differences between	Differences		Differences		Differences between				
Part		Employer Net				Changes in					Changes in		Employer Share of			
Column C													Collective			Employer Total
Property					Earnings			Experience								Expense/(Income)
The content of the					0			0								127,892
Proceed Content of C		411,172	38,488		0	121,996	22,832	0		304,387	31,333	5,913	59,642	22,687		94,932
## Section of the control of the con		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property		5,279,230	494,170	1,321,550	0	513,034	149,451	0	13,894	3,908,173	184,297	86,791	765,768	72,741	58,641	897,150
Proceedings					0			0	296							15,608
Fig. Continue for the property of the prop					0			0	5							(8,005) 25,673
## Anthers County ## ## ## ## ## ## ## ## ## ## ## ## ##					0			0								195,885
Processor 15,040	2712 Jefferson County EMS			208,348	0		2,425	-	2,190				120,726	55,259	(2,591)	173,394
Process					0		0	0								117,878 26,882
Fig. December Appendix 19,000 1					0			0								20,002 858,943
Process	2716 Neskowin Water District	263,224	24,640	65,893	0	32,527	333	0	693	194,863	11,929	13,155	38,181	(2,974)	(3,736)	31,471
Proceedings Process					0			0								77,288
277 State 10			16,999		0	134,374		0			26,960	31,946	26,341	35,747		55,834 0
Processor Proc		0	ő	0	Ö	ő	0	Ö	0	0	Ö	Ö	0	Ö	0	0
Processor Proc					0			0								152,218
## Section 1.1	2722 Tillamook 9-1-1	457,099			0			0								106,157 (4.825)
272 Symmeth Commonwealth Processes 11/2-266 19.75 25.04 0 19.247 4.222 0 3.06 867.845 14.247 1.277 4.241 1.277 4.241 1.277 4.2761 1.277 4.2761 1.277 4.2761 1.277 4.2761 1.277 4.2761 1.277 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.277 1.2761 1.		262,440			0		0	0								21,779
Proceedings 1979					0			-								8,539
272 Cougles Cougles Cougles					0			-								129,547 66.188
2712 Hamiltonium Special Labour					0			-								1,482,166
2733 Year Memori Pero Diene* 1920 53,0223 0 19,000 0 10,007 10,009 33278 70,109 20,725 600 12,109 12,000 10,					0			0								520,181
273 See Floor Water Desired 600,200 56,100 150,000 0 150,0	2732 Umatilla County Special Library District				0			0								17,977 5,360
279 Wang-Bi-1					0			0								80,591
## 2716 Gaspoose Runaf Per Protection District ## 2,561 7,17 9		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Neskown Regional Suramy Authority 0 0 0 1356 15.35 0 0 0 16.73ab 7.84z 7.74bb 11.04bb 11.0					0		0	0								(1,120) 536.847
241 Port of Carbains		2,961,212	277,109	741,201	0			0		2,192,162			429,532			(7,892)
274 Dougles Sold Number (270 Dougles Sold Numb	2741 Port of Garibaldi				0	56,490	110,840	0			380,626	46,537		(53,294)	7,957	(21,096)
276 Clurkamas County Fin Diluter 4,277,036 4,003.50 10,706.806 0 2,086.23 986,14 0 112.66 31,685.50 275,14 0 2,034.50 150.26 20,075 274 Marching County Fin Diluter 1,006 2,006 150.00 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		718	67	180	0	6,209		0	2	532	152,374	10,342	104	(36,044)		(36,681)
## America Salem Dial Center		42 770 306	4 003 580	10 706 695	0	2 098 223		0		0 31 662 526	0 2 534 852	754 108	6 203 957	136 295		1,660 6,601,009
2749 Black Blue Black Police 484.955		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2755 Easten Chegon I human Services Constraint 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0			0								441,390
2752 Medikenfulsif Number Fine Protection District 2752 Medikenfulsif Number Fine Protection District 2753 Lim Common Housing Authority 2754 Western Lam Ambidinate District 2041-308 191,080 511,010 2757 Clay Common Management Authority 2758 Medisum Valley Russ Fire Dispartment 2859 Medis		484,355	45,339	121,249	0	37,166		0		358,564	52,154	34,300	70,257	(17,469)	(9,234)	43,554
274 Western Lane Arbolatines District 274 Mestern Lane Arbolatines District 276 Say Aven Sch Transch Agency 9 0 7,437 1,65,624 276 Say Aven Sch Transch Agency 9 0 7,577 1,707 2,225 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		312,336	29,237	78,187	0	129,807		ő		231,220	31,559	39,244			(14,180)	76,619
2756 Sandy Area Self-Trans Agency 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0			-								137,600
2757 Clay of Slayston 809.425 75.767 202.623 0 55.570 216.884 0 2.130 599.211 73.442 17.065 117.409 (187.342) 59.772 2769 Minappa Sventena Burnales Ruma Filer Protection District 3.24.261 30.305 81.777 0 3.05.975 4.601 0 655 24.0053 143.510 41.351 47.035 44.167 (187.342) 2760 Minappa Sventena Burnales Ruma Filer Protection District 3.24.261 30.305 81.777 0 3.05.975 4.601 0 655 24.0053 143.510 41.351 47.035 44.167 (187.342) 2760 Minappa Sventena Burnales Ruma Filer Protection District 41.031 47.032 44.167 (187.342) 2761 Burnal Ruma Filer Protection Object to Protect Object Object Object Object Object Object Object		2,041,368	191,085	511,016	0	191,115	12,839	0	5,3/2	1,511,209	31,449	79,560	296,106	74,371	(5,624)	364,853 39
2760 Knappa Seminen Burnaide Rural Fine Protection District 324 281 30,355 81,177 0 359,975 4,001 0 853 240,058 143,510 41,031 47,038 49,187 (8,728) 2761 Clackmans River Water S 3,899,14 359,441 101,124 0 211,242 56,755 0 1,063 229,622 204,368 11,215 58,596 5,002 2765 Green Senitary 362,860 33,949 90,790 0 847 10,811 0 99.4 286,849 20,961 0 25,068 91,063 2765 Clark River Rive		809,425	75,767	202,623	0	53,570	216,884	0	2,130	599,211	731,424	17,065	117,409	(187,342)	58,973	(10,960)
2761 Cluckamas New Water 4 33,339,41 \$99,41 \$961,246 0 \$15,079 \$29,913 0 \$10,106 \$2,842,659 \$162,286 \$21,301 \$56,991 \$70,991 \$4,5904 \$2765 Green Sanitary \$32,650 33,449 \$97,790 0 \$6.77 \$10,881 0 \$54 \$28,489 \$20,961 0 \$52,008 \$9,469 \$6,778 \$2765 Green Sanitary \$32,650 33,449 \$97,790 0 \$6.77 \$10,881 0 \$54 \$28,489 \$20,961 0 \$52,008 \$9,469 \$6,778 \$2765 Green Sanitary \$35,650 33,449 \$97,790 0 \$6.77 \$10,881 0 \$54 \$28,489 \$20,961 0 \$52,008 \$9,469 \$6,778 \$2765 Green Sanitary \$31,868 \$7.75 \$10,881 \$33,477 \$2.20 0 \$9.43 \$26,5412 \$31,868 \$7.75 \$1,865 \$1,865 \$1,865 \$1,867 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,867 \$1,865 \$1,865 \$1,867 \$1,865 \$1,865 \$1,865 \$1,865 \$1,867 \$1,865 \$1					0			0								66,425
2763 Junction Clay Five Department 4 03,984 97,814 101,124 0 211,242 56,755 0 1,063 299,052 204,388 11,215 58,589 5,032 12,880 2766 Grows Sanitary 362,880 33,947 89,750 0 647 10,881 0 954 288,489 20,981 0 52,600 (94,88) 1,0678 2767 Springfield Littly Debard 1 0 1,063 28,041 1,0667 0 943 28,049 20,981 0 1,063 1,					0			0								87,497 531,904
2765 Green Sanitary 2765 Green Sanitary 2765 Green Sanitary 2766 Subtwest Lincoln Countly Water Detrict 358,388 35,478 87,15 0 38,951 1,667 0 0 943 265,312 31,688 8,745 1,695 1,607 1,976 2767 Springfield Utility Board 16,2066 1,510 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0			0								76,508
2767 Springfield Ulilly Board					0			0								49,278
2768 Lake County Library District 162,066 15,170 40,570 0 4,777 2,026 0 427 119,976 15,261 5,031 23,508 (3,83) 712 2771 Hanbur Water PLD 30,583 81,788 0 190,088 10,432 0 680 241,868 14,784 39,563 43,508 (4,383) 42,74 (1,435) 2772 Umatilla County Soil & Water District 143,464 13,429 35,913 0 137,931 759 0 378 106,205 113,112 34,625 20,10 6,005 (10,240) 2773 Housing Authority of Jackson County 3,897,133 34,797 975,570 0 196,533 669,183 0 10,256 2,885,017 24,880 13,838 26,52,300 14,805 186,618 2774 Oregon Trail Library District 288,913 25,172 67,317 0 60,036 575 0 10,28 28,501 24,880 13,838 10,007 20,941 16,058 2776 Rainer Centetry District 3 31,947 2,990 7,997 0 5,872 0 0 0 8 4 23,650 23,880 10,097 4,003 4,		358,388	33,547		0			0					51,985			50,830 (17,382)
2771 Harbor Water PUD 2772 Imatila County Soli & Water District 143,464 13,469 35,813 36,179 375,570 0 199,088 10,432 0 199,088 10,432 0 180,083 0 180,082 0 180,083 0 180,082 0 180,083 0 180,083 0 180,082 0 180,083 0		162,066	15,170		0			0					23,508			20,857
2773 Housing Authority of Jackson County 3,897,133 364,797 975,570 0 196,533 669,183 0 10,256 2,885,017 24,880 13,838 566,290 14,805 186,918 2774 Crepon Trail Lafvary District 268,913 25,172 67,317 0 60,036 575 0 708 199,074 1,006 20,038 50,000 24,801 (5,285) 2776 Rainier Cemetery District 31,947 2,990 7,997 0 5,872 0 0 84 23,650 238 10,097 4,634 2,286 (3,473) 2777 City of Newberg 6,951,480 650,704 1,740,165 0 95,1540 66,771 0 152,295 5,146,127 911,473 310,853 10,823 (43,266) (75,488) 2778 Multino Water District 23 79,728 7,463 19,958 0 2,388 3,729 0 210 19,904 117,868 37,977 19,060 23,095 4,410 (5,844) 2778 Brownsylle Rural Fire Protection District 159,219 14,904 39,857 0 52,800 0 0 0 419 117,868 37,977 19,060 23,095 4,410 (5,844) 2788 North Bend Coos-Curry Housing Authority 703,110 65,816 176,010 0 157,877 181,415 0 18,500 520,507 59,551 0 10,19,88 4,414 78,639 2782 Millington Rural Fire Protection District 1613,255 15,282 40,868 0 18,052 14,904 0 3,8657 12,576 0 72,68 11,690 14,904 14,904 14,906 14,	2771 Harbor Water PUD				0			0								91,231
2774 Oregon Trail Library District 268,913 25,172 67,317 0 60,036 575 0 708 199,074 1,006 20,056 39,007 20,941 (5,285) 2776 Rainier Cemetery District 31,947 2,990 7,997 0 5,872 0 0 84 23,650 238 10,097 4,654 2,286 (3,473) 2777 (City of Newberg 6,951,480 650,704 1,740,165 0 951,540 56,771 0 18,295 5146,127 911,473 310,893 1,008,332 (38,286) (75,488) 2778 Mulino Water District 23 79,728 7,463 19,958 0 2,388 3,729 0 210 59,022 7,350 1,255 11,565 (2,419) 987 2778 Brownsville Rurle Fire Protection District 159,219 14,904 39,857 0 5,2800 0 0 0 419 111,7868 37,771 19,060 12,095 4,141 78,639 12,780 Nehalem Bay Health District 0 0 0 0 309 8,290 0 0 0 0 15,216 385 0 0 10,385 4,414 78,639 12,782 Millington Rural Fire Protection District 163,255 15,282 40,888 0 118,052 1,490 0 430 120,856 8,338 44,492 23,881 35,293 12,783 Tilliamook Fire District 163,255 15,282 40,888 0 118,052 1,490 0 430 120,856 8,338 44,492 23,881 35,293 12,783 Tilliamook Fire District 160 14,378 7,421 2,783 Tilliamook Fire District 160 14,378 7,421 2,785 Fem Ridge Community Library 135,534 12,687 33,928 0 74,089 420 0 357 100,334 1,734 20,793 19,660 22,317 (4,011) 2786 Seal Rock Rural Fire Protection District 335,633 31,417 84,019 0 250,970 197 0 883 248,667 2,883 39 1,533 0 173,199 56,809 54,399 2789 Farmers Irrigation District 560,369 52,454 140,277 0 140,265 62 0 1,475 414,837 11,710 9,528 81,283 80,559 8,337 31,182 2799 574,486 52,181 139,546 0 6,054 113,866 0 1,475 414,637 11,710 9,752 818,085 8,337 31,182					0											16,575 767,013
2776 Rainier Cemetery District 31,947 2,990 7,997 0 5,872 0 0 84 23,650 238 10,097 4,634 2,286 (3,473) 2777 (Toly of Newberg 6,514,869 650,704 1,740,165 0 951,540 56,771 0 18,295 5,146,127 911,473 310,695 1,08,334 2,826 (75,458) 2778 Mulino Water District 23 7,9728 7,463 19,958 0 2,388 3,729 0 210 59,022 7,350 1,225 11,565 (2,419) 987 2779 Brownsylle Rural Fire Protection District 159,219 14,904 39,857 0 52,800 0 0 419 117,868 37,977 19,060 23,095 4,410 (5,844) 2788 North Bend Coos-Curry Housing Authority 703,110 65,816 176,010 0 157,877 181,415 0 1,850 520,507 59,551 0 101,988 4,414 78,639 2783 Tillamook Fire District 163,255 15,282 40,868 0 118,052 14,490 0 430 120,856 8,383 44,492 23,881 3,243 (10,172) 2788 Tillamook Fire District 10 279,824 26,193 70,048 0 32,666 1253 0 766 204,226 16,573 8,053 40,016 4,378 7,421 2785 Fern Ridge Community Library 135,534 12,687 33,928 0 74,089 420 0 356 Seal Rock Rural Fire Protection District 135,634 12,687 33,928 0 20,000,000 1367 100,344 1,734 20,793 19,660 22,317 (4,001) 2788 Farmest Irrigation District 140,000 111,770 298,904 0 206,515 109,231 0 3,142 88,339 1,533 0,417 9,958 81,283 13,506 (35,131) 2799 Farmest Irrigation District 557,448 52,181 139,546 0 6,064 113,866 0 14,467 412,674 54,674 54,000 9,258 81,085 83,085 83,065					0			0								54,663
2778 Mulino Water District 23 79,728 7,463 19,958 0 2,388 3,729 0 210 59,022 7,350 1,225 11,565 (2,419) 987 2779 Brownsville Rural Fire Protection District 159,219 14,904 39,857 0 52,800 0 0 419 117,868 37,977 19,060 23,095 4,410 (5,844) 2780 Nehalem Bay Health District 0 0 0 0 399 8,290 0 0 0 15,216 385 0 (9,546) 1,893 2781 North Bend Coos-Curry Housing Authority 703,110 65,816 176,010 0 157,877 181,415 0 1,850 520,507 59,551 0 101,988 4,414 78,639 2782 Millington Rural Fire Protection District 163,255 15,282 40,868 0 118,052 1,490 0 430 120,856 8,338 44,492 23,881 43,414 78,639 2783 Tilliamook Fire District 278,872 25,823 69,059 0 48,657 12,576 0 726 204,226 16,573 8,053 40,016 4,378 7,421 2784 Eisenschmild Pool 5 279,824 26,193 70,048 0 32,666 12,553 0 756 207,152 7,815 18,434 40,589 6,379 4,185 2785 Ferm Ridge Community Library 135,534 12,687 33,928 0 74,089 420 0 357 100,334 1,734 20,793 19,660 22,317 (4,001) 2786 Seal Rock Rural Fire Protection District 133,563 31,417 84,019 0 250,970 197 0 883 248,467 2,888 54,837 48,685 65,803 (13,64) 2788 Port of Hood River 11,194,040 111,770 298,904 0 206,515 199,231 0 3,142 883,939 1,533 0 173,199 56,809 54,399 2799 Silver Falls District 557,448 52,181 199,546 0 6,054 113,886 0 1,475 414,837 11,710 9,528 80,859 8,365 37,182	2776 Rainier Cemetery District	31,947	2,990	7,997	0	5,872	0	0	84	23,650	238	10,097	4,634	2,286	(3,473)	3,447
2779 Brownsylle Rural Fire Protection District 19,19 14,904 39,857 0 52,800 0 0 419 117,868 37,977 19,060 23,095 4,410 (5,844) 2780 Mehalem Bayler Health District 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0			0								494,608
2780 Nehalem Bay Health District 0 0 0 0 309 8.290 0 0 0 15,216 385 0 (9,596) 1,883 2781 North Bend Coos-Curry Housing Authority 703,110 65,816 176,010 0 157,877 181,415 0 1,855 52,507 59,551 0 011,986 4,414 78,639 2782 Millington Rural Fire Protection District 163,255 15,262 40,868 0 118,052 1,490 0 430 120,856 8,338 44,492 23,881 35,293 (10,172) 2783 Tilliamook Fire District 278,5872 25,823 69,059 0 48,657 12,576 0 726 204,226 16,573 8,053 40,016 4,378 7,421 2784 Eisenschmidt Pool 279,824 26,193 70,048 0 32,666 1,253 0 736 207,152 7,851 18,443 40,589 6,379 (4,185) 2785 Ferm Ridge Community Library 135,554 12,687 33,928 0 74,089 420 0 357 100,334 1,734 20,793 19,660 22,317 (4,001) 2786 Seal Rock Rural Fire Protection District 335,633 31,447 84,019 0 250,970 197 0 883 248,467 248					0			0								10,133 21,661
2782 Millingoth Rural Fire Protection District 163,255 15,282 40,888 0 118,052 1,490 0 430 120,856 8,338 44,492 23,881 35,293 (10,172) 2783 Tillinmook Fire District 275,872 25,823 69,059 0 48,657 12,576 0 726 204,226 16,573 8,053 40,016 4,378 7,421 2784 Eisenschmidt Pool 279,824 26,193 70,048 0 32,666 1,253 0 736 207,152 7,851 18,443 40,089 6,379 (4,185) 2785 Ferm Ridge Community Library 135,534 12,687 33,928 0 74,089 420 0 357 100,334 1,734 20,793 19,660 22,317 (4,001) 2786 Seal Rock Rural Fire Protection District 335,653 31,417 84,019 0 250,970 197 0 883 248,467 2,846 54,837 48,685 65,803 (13,364) 2789 Form Firing Impathon District 560,369 52,454 140,277 0 140,265 62 0 1,475 414,837 11,710 97,582 81,283 13,506 (35,131) 2799 Siniver Fialls Library District 557,448 52,181 139,546 0 62,054 113,886 0 1,467 412,674 54,407 9,283 80,859 8,387 37,182	2780 Nehalem Bay Health District	0	0	0	0	309	8,290	0	0	0	15,216	385	0	(9,596)	1,893	(7,703)
2783 Tillamook Fire District 275,872 25,823 69,059 0 48,657 12,576 0 726 204,226 16,573 8,053 40,016 4,378 7,421 7					0			0								185,041
2784 Eisenschmidt Pool 279,824 26,193 70,048 0 32,666 1,253 0 736 207,152 7,851 18,443 40,589 6,379 (4,185) 2785 Fern Rüge Community Library 135,534 12,687 33,928 0 74,089 420 0 357 100,334 1,734 20,793 19,660 22,317 (4,001) 2786 Seal Rock Rural Fire Protection District 335,633 31,417 84,019 0 250,970 197 0 883 248,467 2,888 54,837 48,685 65,803 (13,364) 2789 Port of Hood River 1 1,194,040 111,770 288,904 0 205,515 109,231 0 3,142 883,399 1,533 0 173,199 56,809 54,399 2789 Farmers Irrigation District 560,369 52,454 140,277 0 140,265 62 0 1,475 414,837 11,710 97,582 81,283 13,506 (35,131) 2799 Silver Falls Library District 557,448 52,181 139,546 0 62,054 113,886 0 1,467 412,674 54,407 9,238 80,859 8,387 37,182					0			0								48,802 51,815
2786 Seal Rock Rural Fire Protection District 335,633 31,417 84,019 0 250,970 197 0 883 248,467 2,888 54,837 48,665 65,803 (13,364) 2788 Port of Hood River 1,194,040 111,770 298,904 0 206,515 109,231 0 3,142 889,339 1,533 0 173,199 56,809 54,399 2788 Farmers triggation District 560,369 52,454 140,277 0 140,265 62 0 1,475 414,837 11,710 97,682 81,283 13,506 (35,113) 2790 Silver Falls Library District 567,448 52,181 139,546 0 62,054 113,886 0 1,467 412,674 54,407 9,288 80,859 8,387 37,182					0			0	736							42,783
2788 Port of Hood River 1,194,040 111,770 298,904 0 206,515 109,231 0 3,142 883,939 1,533 0 173,199 56,809 54,399 2799 Fames Irrigation District 560,369 52,454 140,277 0 140,265 62 0 1,475 414,837 11,710 97,582 81,283 13,506 (35,11) 2799 Silver Falls Library District 557,448 52,181 139,546 0 62,054 113,886 0 1,467 412,674 54,407 9,238 80,859 8,387 37,182					0			0								37,976
2789 Farmers Irrigation District 560,369 52,454 140,277 0 140,265 62 0 1,475 414,837 11,710 97,582 81,283 13,506 (35,131) 2790 Silver Falls Library District 557,448 52,181 139,546 0 62,054 113,886 0 1,467 412,674 54,407 9,238 80,859 8,387 37,182					0			0								101,124 284,407
2790 Silver Falls Library District 557,448 52,181 139,546 0 62,054 113,886 0 1,467 412,674 54,407 9,238 80,859 8,387 37,182					0			0								284,407 59,658
0700 Marth Massa County Dadie And December 244.700 00 450 70.704 0 00 505 740 0 00 505 740 0 00 505 740 0 00 505 740 0 0 00 505 740 0 0 00 505 740 0 0 00 505 740 0 0 00 505 740 0 0 00 505 740 0 0 00 505 740 0 0 00 505 740 0 0 0 0 505 740 0 0 0 0 505 740 0 0 0 0 505 740 0 0 0 0 0 505 740 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2790 Silver Falls Library District	557,448	52,181	139,546	0	62,054	113,886	0	1,467	412,674	54,407	9,238	80,859	8,387	37,182	126,428
2192 NOTHER WILES PRESENTED TO BELLE 234,917 80,645 13,994 45,649 (35,953) (3,159)	2792 North Wasco County Parks And Recreation District	314,709	29,459	78,781	0	23,595	742	0	828	232,977	80,645	13,994	45,649	(35,953)	(3,159)	6,537

Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215 Def	erred Outflows of Re	858,729,916 esources	507,655,819	-	31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974	507,655,833	1,735,772,627	61 Pension	17 Expense	1,735,772,705
		Difference		Differences		Differences between	Differences		Differences		Differences between	-			
	Employer Net	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name 2793 North Lincoln Fire & Rescue District 1	Liability/(Asset) at MD 1.833.735	Experience 171.650	Assumptions 459,039	Earnings	Proportion 756,720	of Contributions 88.227	Experience	Assumptions 4.826	Earnings 1.357.500	Proportion 152,713	of Contributions 47.355	Expense/(Income) 265,989	Proportion 195,505	Contributions 31.032	Expense/(Income) 492.526
2794 Siuslaw Rural Fire Protection District 1	1,136,027	106,340	284,382	0	271,020		0	2,990	840,992	350,511	64,348	164,784	7,110	44,862	216,756
2796 West Side Rural Fire Protection District	42,504	3,979	10,640	0	36,184	28,199	0	112	31,465	25,052	0	6,165	(5,725)	13,677	14,117
2797 Vernonia Fire	38,488	3,603	9,635	0	16,707	28,298	0	101	28,492	57,132	0	5,583	(7,806)	8,550	6,327
2798 Fairview Water District 2799 Sublimity Fire District	112,712 147,560	10,551 13.813	28,215 36,939	0	35,131 33,305	185 117	0	297 388	83,440 109.237	2,647 37.027	6,774 21,243	16,349 21,404	(920) (2.634)	(2,016) (6,443)	13,413 12.327
2801 Coburg Rural Fire Protection District	362,217	33,906	90,674	0	175,879		0	953	268,146	1,780		52,541	44,008	5,997	102,546
2802 Rural Road Assessment District 3	179,904	16,840	45,035	0	16,507	738	0	473	133,182	110,231	13,553	26,096	(30,580)	(4,295)	(8,779)
2803 Southwestern Polk County Rural Fire Protection District	0	0	0	0	96	32	0	0	0	6,156		0	(2,672)		(2,813)
2804 Aurora Rural Fire Protection District 2806 Multnomah County Rural Fire Protection District 14	577,125 28,934	54,023 2,708	144,472 7,243	0	331,697 23,366		0	1,519 76	427,241 21,419	77,605 29,281		83,714 4,197	50,521 (6,277)	(23,013) (529)	111,222 (2,609)
2808 Lifeways	20,334	0	0	0	25,500	0	0	0	0	23,201	2,307	4,137	(0,277)	0	0
2809 Juntura Road District 4	46,690	4,370	11,688	0	39,806		0	123	34,564	12,419		6,772		926	13,811
2810 Sutherlin Water Control District 2811 Mid-Columbia Center For Living	107,033 7.556.061	10,019 707,297	26,794 1,891,510	0	19,495 199,251	158 6.470	0	282 19,886	79,236 5,593,694	1,170 705,648	11,518 635.462	15,525 1.096.029		(3,209) (162,905)	18,951
2811 Mid-Columbia Center For Living 2812 Workforce Development Board	7,556,061	707,297	1,891,510	0	199,251	6,470	0	19,886	5,593,694	705,648	635,462	1,096,029	13,848	(162,905)	946,972
2814 The Job Council	0	0	0	0	0	1,026	0	0	0	118,484	0	0	(404,541)	(9,884)	(414,425)
2816 Odell Sanitary District	331,781	31,057	83,055	0	15,830		0	873	245,615	16,885		48,126		(2,858)	50,613
2817 Wickiup Water District 2818 Netarts Water District	194,814 129.699	18,236 12,141	48,768 32.467	0	75,961 10,439	126 13.766	0	513 341	144,220 96.015	1,747 28.934	10,894	28,258 18.813	14,906 (6,851)	(3,908) 4.602	39,256 16,564
2818 Netarts Water District 2819 Harrisburg Fire and Rescue	129,699 266,079	12,141 24,907	32,467 66,608	0	10,439		0	341 700	96,015 196,977	28,934 55,398		18,813 38,596		4,602 4,022	16,564 58,667
2820 Central Oregon Coast Fire & Rescue District	319,343	29,893	79,941	0	231,124	16,491	0	840	236,407	134,728		46,322			15,944
2821 Tillamook County Soil And Water Conservation District	130,059	12,174	32,558	0	13,961	9,167	0	342	96,282	54,330		18,865	(7,198)	6,447	18,114
2822 Deschutes County Rural Fire Protection District 2	0	0	0	0	76	25,788	0	0	0	67,157		0	(31,349)		(24,286)
2823 Lyons Fire District 2824 Glide Fire Department	165,233 143,993	15,467 13,479	41,363 36,046	0	140,241 32.078	12,197 1,000	0	435 379	122,321 106.597	2,529 1.511	5,724	23,968 20.887	30,319 11,910	4,376 (1,275)	58,663 31,522
2825 Northern Oregon Corrections	3,548,039	332,120	888,181	0	279,386		0		2,626,585	375,354		514,653		(135,050)	282,945
2826 Wasco County Soil-Water Conservation District	521,694	48,834	130,596	0	165,823		0	1,373	386,206	10,154		75,673		(8,858)	98,851
2828 Deschutes Public Library District	3,708,712	347,160	928,402	0	349,124	362,650	0	9,760	2,745,531	30,306		537,960		168,287	766,584
2829 Hubbard Rural Fire Protection District 2830 Netarts-Oceanside Rural Fire Protection District	123,578 398.739	11,568 37,325	30,935 99.816	0	135,140 316,655		0	325 1,049	91,484 295,183	28,579 51,394		17,925 57,838		23,088 4.747	67,852 118,641
2831 Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	233,103	0 0	0	0 0	0	0	0
2832 Careoregon	0	0	0	0	571	0	0	0	0	1,384	124	0	(106)		(185)
2833 Boardman Rural Fire Protection District	422,438	39,543	105,749	0	43,597	73,576	0	.,	312,728	62,492		61,276			91,420
2834 Crescent Rural Fire Protection District 2835 North Clackamas County Water Commission	335,109 291.099	31,368 27,249	83,888 72,871	0	163,343 26,528		0	882 766	248,079 215,498	99,940 5,644		48,609 42,225		(2,199) (5,257)	70,556 34,764
2836 Regional Organized Crime Narcotics Task Force	231,033	0	0	0	0	866	0	0	0	0,044	0	0	0	263	263
2837 NORCOM	1,602,649	150,018	401,191	0	59,390	0	0	4,218	1,186,429	59,113		232,469		(35,594)	216,520
2838 High Desert Parks & Recreation District	29,282	2,741	7,330	0	2,325		0	77	21,677	9,516		4,247	670	(532)	4,385
2839 North Morrow Vector Control District 2840 Cannon Beach Rural Fire Protection District	170,065 141,571	15,919 13,252	42,572 35,439	0	11,995 35,474		0	448 373	125,898 104.804	7,529 108.692		24,668 20.535		3,603 12,183	28,336 8.922
2841 Jefferson County Soil & Water Conservation District	112,216	10,504	28,091	0	46,019		0	295	83,072	41,682		16,277	(296)		23,668
2842 Tualatin Valley Water District	8,597,428	804,775	2,152,195	0	455,742		0		6,364,609	3,184,274		1,247,082		1,913,894	2,315,726
2843 Yachats Rural Fire Protection District 2844 Crook County Rural Fire Protection District 1	533,802 3,561,114	49,967 333,344	133,627 891,454	0	77,910 756,620		0	,	395,169 2,636,265	122,828 120,524	13,257 33,055	77,430 516,550		(2,685)	92,979 695,067
2845 Sunrise Water Authority	717,870	67,197	179,705	0	68,678		0		531,434	666,744		104,129			346,153
2846 Jefferson County Library District	140,029	13,108	35,054	0	14,544	80,609	0	369	103,663	156,006	9,964	20,312	(34,175)	15,938	2,075
2847 Sweet Home Fire and Ambulance District	1,836,512	171,910	459,734	0	228,982	25,411	0	4,833	1,359,556	137,017		266,391	47,745	(6,183)	307,953
2848 Lane Transit District 2849 Lebanon Aquatic District	2,189 346,839	205 32,466	548 86,824	0	480 109,814	79	0	6 913	1,620 256,762	134 36,287		317 50,310	350 19,734	(271) (6,537)	396 63,507
2850 Lake County 4-H & Extension Service	0	0	00,024	0	0 00,014	, ,	0	0	0	2,732	21,403	0	(9,003)	(253)	(9,256)
2851 East Umatilla County Rural Fire Protection District	0	0	0	0	10,094		0	0	0	59,153	383	0	(18,483)		(16,320)
2852 Ochoco Irrigation District	531,516	49,753	133,055	0	27,145		0	1,399	393,477	40,630		77,098		(22,269)	65,178
2853 Mill City Rural Fire Protection District 2854 Sunset Empire Transportation District	61,469 0	5,754 0	15,388 0	0	7,971	2,788 0	0	162 0	45,505 0	4,833 0	251 0	8,916 0	28 0	877 0	9,821 0
2855 Harney Hospital	12,106,974	1,133,292	3,030,740	0	436,608	0	0	31,863	8,962,699	381,847	714,428	1,756,152	177,683	(286,530)	1,647,305
2856 Mid-Columbia Council Of Governments	18,726	1,753	4,688	0	3,793		0	49	13,863	5,060	7,174	2,716	(583)	(2,732)	(599)
2857 Sunriver Service District 2858 Nesika Beach-Ophir Water District	2,266,569 112.816	212,166 10.560	567,390	0	60,099 21,729		0	5,965 297	1,677,923 83.517	215,911 12.900	104,708 18,563	328,772 16.364	(76,234) (1,560)		224,803 10.448
2859 South Lane County Fire and Rescue	3,358,895	314,415	28,241 840,833	0	389,963		0	8,840	2,486,564	155,055		487,217	(7,979)		623,251
2860 Coos County Airport District	745,549	69,788	186,633	0	127,013	0	0	1,962	551,924	140,688	51,155	108,144	(10,288)	(22,828)	75,028
2861 Mt Angel Fire District	46,763	4,377	11,706	0	9,783	11,080	0	.20	34,618	4,366		6,783		3,870	12,621
2864 Tri-City Water and Sanitary Authority 2865 Tri-County Cooperative Weed Management Area	426,774 67,252	39,949 6,295	106,834 16,835	0	14,498 24,517		0	, .	315,937 49.786	80,854 5,382		61,905 9,755		(12,643) 2,152	32,961 16,848
2866 Jefferson Behavioral Health	4,820	6,295 451	1,207	0	24,517	5,120 n	0	177	49,786 3,568	5,382		9,755		(723)	16,848 (235)
2867 West Multnomah Soil And Water Conservation District	1,015,837	95,089	254,295	Ö	206,602	23,976	0	2,673	752,016	55,085	6,086	147,350	50,807	12,205	210,362
2869 Nehalem Bay Fire & Rescue	561,175	52,530	140,479	0	228,688		0		415,434	59,910		81,400		8,247	146,364
2870 Clackamas River Water Providers 2872 Emergency Communications of Southern Oregon	97,175 4,201	9,096 393	24,326 1.052	0	16,389 731	14,001	0	256 11	71,938 3.110	1,552 469	0 1.450	14,096 609	3,395	6,905 (567)	24,396
2872 Emergency Communications of Southern Oregon 2873 Mosier Fire District	4,201 52,830	4,945	1,052	0	19,699	•	0	139	3,110	469 29,200		7,663		(1,097)	7,030
2874 Umatilla-Morrow Radio and Data District	96,656	9,048	24,196	0	10,047	25,306	0	254	71,553	5,555	0	14,020	1,307	11,139	26,466
2876 Oregon Municipal Electric Utilities Association	54,954	5,144	13,757	0	40,339		0	145	40,682	18,038		7,971	2,730	2,480	13,181
2877 Mid-Columbia Fire And Rescue V1-801 2878 Yamhill Fire Protection District	1,753,227 98.723	164,113 9,241	438,885 24,713	0	512,342 56,430		0	4,614 260	1,297,900 73,084	345,271 14,956		254,311 14,320	(29,582) 2,335	65,471 3,192	290,200 19,847
2878 Yamhill Fire Protection District 2879 LaGrande Rural Fire Protection District	98,723 n	9,∠41 ∩	24,/13	0	13,239		0	∠60 ∩	73,084 0	14,956 76,589		14,320	2,335 (16,207)		19,847 (17,256)
2019 LaGranue Kurai File PTORECUOTI DISUICI	0	U	U	0	13,239	1,438	U	U	0	70,089	5,707	U	(10,207)	(1,049)	(17,256)

Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215 Defe	erred Outflows of Re	858,729,916 esources	507,655,819		31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974 esources	507,655,833	1,735,772,627		17 Expense	1,735,772,705
		Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between	-	Amortization of	Amortization of	
	Employer Net	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name 2880 Oregon Health & Science University	Liability/(Asset) at MD 305.955.008	28.639.389	Assumptions 76.589.751	Earnings	Proportion	of Contributions 5,528,198	Experience	Assumptions 805,201	Earnings 226,496,122	Proportion 50.332.839	of Contributions 733,435	Expense/(Income) 44,379,662	Proportion (22,796,734)	Contributions 1.424.879	Expense/(Income) 23.007.807
2881 Lake Chinook Fire and Rescue District	32,302	3,024	8,086	ő	2,498	2,571	0	85	23,913	3,342	566	4,686		1,205	6,215
2883 Lane Fire Authority	5,037,265	471,521	1,260,979	0	613,250	126,057	0	13,257	3,729,048	676,805		730,670		53,576	838,072
2884 North Central Public Health District 2885 Siletz Rural Fire Protection District	1,539,778 9,747	144,133 912	385,453 2,440	0	268,921 3.269	54,916 2,772	0	4,052 26	1,139,886 7.215	426,276 81.017	50,461 4.380	223,349 1.414	12,328 (21,976)	10,044 614	245,721 (19,948)
2886 Idanha-Detroit Rural Fire Protection District	45,649	4,273	11,427	0	200,985	12,755	0		33,793	585,198		6,621			(35,964)
2887 Umatilla County Fire District #1	4,665,299	436,702	1,167,865	0	802,594	246,908	0	12,278	3,453,684	203,602		676,715		81,262	1,024,458
2888 Oak Lodge Water Services District 2889 Mid-Valley Behavioral Care Network	2,950,872 149,733	276,221 14.016	738,692 37,483	0	0 391.206	620,829 60,307	0	7,766	2,184,507 110,846	432,054 431,602		428,033 21,719		160,311 23,570	367,085 65,746
2890 Central Cascades Fire and EMS	38.721	3.625	9,693	0	45,261	4.580	0	102	28.665	431,002	2,109	5.617	10,287	1,059	16,963
2891 Grant County Emergency Communications Agency	88,938	8,325	22,264	0	103,960	32,905	0	234	65,840	0	0	12,901		9,291	45,819
2892 Lake Health District 2893 Pleasant Hill Goshen Fire & Rescue	0 399.276	0 37.375	99.951	0	9,325 98.282	3,855 51,158	0	0 1,051	0 295.581	14,460 34,263		0 57.916	(460) 8.542	1,378 14.983	918 81.441
2894 Greater Toledo Pool Recreation District	6.285	588	1,573	0	7,347	1,243	0) 1,031	4.653	0 34,203	0	912		401	2,983
2895 Western Lane Fire and EMS Authority	0	0	0	0	0	127,494	0	0	0	0	0	0	0	30,942	30,942
2896 CareOregon Inc	0	0	0	0	0	39,452	0	0	0	0	0	0	0	9,915 194	9,915 194
2897 Morrow County 2900 Clatsop Community College	6,482,364	606,792	1,622,731	0	1,249,536	856 0	0	17,060	4,798,844	21,629	854,217	940,286	399,069		1,028,107
2901 Blue Mountain Community College	10,451,586	978,337	2,616,347	ō	612,617	0	0	27,506	7,737,228	658,629	890,366	1,516,033	100,923	(324,888)	1,292,068
2902 Treasure Valley Community College	5,489,078	513,814	1,374,082	0	250,603	0	0	,	4,063,522	2,469,379		796,207			(317,525)
2903 Umpqua Community College 2904 Lane Community College	10,945,629 34,918,216	1,024,582 3,268,573	2,740,021 8,741,081	0	497,097 837,339	0	0	28,806	8,102,964 25.849.685	1,045,545 4,051,271		1,587,695 5.064.989			726,129 1.134.335
2905 Mt Hood Community College	37,204,740	3,482,607	9,313,467	0	6,070,401	0	0	97,914	27,542,380	0	8,183,565	5,396,655		(3,204,266)	5,176,937
2906 Klamath Community College	10,616,904	993,812	2,657,731	0	1,992,350	30,303	0		7,859,612	187,495		1,540,013		41,875	2,383,755
2908 Clackamas Community College 2910 Linn-Benton Community College	30,121,548 27,135,625	2,819,574 2,540,072	7,540,330 6,792,864	0	2,394,988 1.618.417	0	0		22,298,749 20,088,293	1,876,521 1,092,870		4,369,218 3.936.101	749,926 466.660	(1,187,905) (1,175,075)	3,931,239 3,227,686
2918 Portland Community College	47,734,817	4,468,291	11,949,462	ő	13,825,153	71,839,821	0		35,337,715	54,949,324	9,191,506	6,924,074			19,843,275
2919 Chemeketa Community College	41,166,371	3,853,441	10,305,182	0	1,710,855	1,779,724	0		30,475,145	4,908,799		5,971,302			5,037,160
2922 Rogue Community College 2995 Oregon Coast Community College	19,325,075 2.815.431	1,808,953 263,543	4,837,648 704,787	0	127,968 520,978	0	0	50,859 7,410	14,306,203 2.084.242	1,309,021 17.876	1,720,847 351,239	2,803,158 408,387		(641,666) (134,619)	1,919,586 422,335
2996 Columbia Gorge Community College	4,691,837	439,187	1,174,508	0	0	0	0		3,473,330	376,122		680,565			272,516
2997 Tillamook Bay Community College	2,221,579	207,954	556,128	0	212,134	21,684	0	5,847	1,644,618	121,010		322,247		(56,129)	371,461
2998 Southwestern Community College 2999 Central Oregon Community College	10,574,217 24,970,066	989,816 2.337,361	2,647,045 6,250,759	0	715,546 89.336	0 4.080	0	27,829 65,715	7,828,011 18.485.146	0 3.158.736	1,571,883 1.424,923	1,533,821 3.621.980	283,875 (931,346)	(600,326) (468,622)	1,217,370 2,222,012
3003 Baker School District 5J	11,702,041	1,095,388	2,929,373	0	1,385,286	4,000	0		8,662,930	387,330		1,697,415		(221,714)	1,680,846
3008 Huntington School District 16J	791,943	74,131	198,247	0	27,886	63,022	0	2,084	586,269	159,884	0	114,874	(36,548)	25,040	103,366
3016 Burnt River High School	569,177 2,013,741	53,279 188,499	142,482 504.100	0	87,875	59,935 157,784	0	1,498 5,300	421,357 1,490,757	164,221 179,755	38,644	82,561	(33,203)		60,186 301,085
3027 Pine-Eagle School District 61 3037 Alsea School	1,973,359	184,719	493,991	0	30,262 254,851	419,597	0		1,460,862	221,581		292,099 286,241	(45,291) 10,491	113,234	409,966
3039 Corvallis School District 509J	38,674,926	3,620,226	9,681,498	0	2,364,236	437,762	0	101,783	28,630,748	1,553,038	1,762,562	5,609,910	387,597	(408,049)	5,589,458
3043 Philomath School District 17J	9,199,504	861,134	2,302,913	0	978,914	17,084	0	24,211	6,810,322	273,097	373,189	1,334,415	274,518	(148,475)	1,460,458
3049 Monroe Elementary School 3075 West Linn School District	66,494,006	6,224,274	16,645,452	0	5,060,117	607.864	0	174,996	49,224,997	4,960,288	2,361,450	9,645,148	786,647	(838,248)	9,593,547
3083 Welches Elementary School	0	0	0	ō	0	0	0	0	0	0	0	0	0	0	0
3094 Damascus-Union School District 26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3102 Molalla Elementary School 35 3109 Boring School District	0	0	0	0	0	0	0	0	0	0	0	0	0	80 109	80 109
3111 Sandy Elementary School District 46	0	0	ő	ő	ő	Ö	Ö	0	o o	Ö	Ö	0	0	145	145
3116 Colton School District 53	4,110,835	384,801	1,029,066	0	69,137	859,168	0		3,043,219	843,863		596,289		258,844	513,447
3122 Oregon City School District 62 3138 Canby Elementary School District 86	45,367,004	4,246,648	11,356,727	0	143,206	761,703 0	0	119,395	33,584,841	5,343,579	1,352,055	6,580,616	(1,676,446)	(594,378) 269	4,309,792 269
3160 Gladstone School District 115	5,005,934	468,588	1,253,136	ő	1,127,694	0	0	13,174	3,705,854	3,335,608	1,551,909	726,125	27,640	(726,057)	27,708
3174 Canby Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	18	18
3175 Sandy Union High School 3176 Molalla Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	75 0	75
3179 Clatsop County School District 1C	5,515,360	516,274	1,380,661	0	1,246,673	0	0	14,515	4,082,978	2,565,598	1,876,040	800,019	20,359	(798,381)	21,997
3186 Jewell School District 8	2,767,129	259,021	692,696	0	202,377	174,625	0		2,048,484	336,967		401,380	(113,078)		360,912
3187 Seaside Schools 3195 Warrenton-Hammond School District	9,655,284 6.104.895	903,798 571,458	2,417,008 1,528,239	0	138,319 249,985	78,841 93.084	0	., .	7,147,732 4,519,406	1,437,373 1,244,306		1,400,527 885.533			873,165 605,625
3230 Vernonia School District	4,173,093	390,629	1,044,651	0	249,965	357,037	0		3,089,309	776,690		605,319			393,867
3241 Coquille School District 8	8,313,645	778,211	2,081,156	0	589,724	809,004	0	21,880	6,154,527	50,270	0	1,205,918	59,418	327,579	1,592,915
3242 Coos Bay School District 9	16,607,983	1,554,616	4,157,478	0	163,200	555,935	0	10,100	12,294,761	2,037,906		2,409,036			1,817,892
3245 North Bend Public Schools 3252 Powers School District	13,095,625 1,292,984	1,225,836 121,032	3,278,229 323,673	0	357,492 82.953	75,251 88,765	0	34,465	9,694,590 957,186	618,759 197,369		1,899,558 187,551			1,627,501 177,409
3257 Myrtle Point School District 41	4,220,278	395,046	1,056,463	0	7,528	294,536	0	11,107	3,124,239	1,373,240	66,438	612,164	(564,684)	58,118	105,598
3264 Bandon School District	5,156,844	482,714	1,290,913	0	205,148	267,808	0	13,572	3,817,572	712,140		748,015	(266,381)	128,277	609,911
3274 Crook County School District 3275 Port Orford-Langlois School District 2Cj	11,332,505 2,124,836	1,060,797 198,899	2,836,867 531,911	0	2,291,215 10,012	0 156,556	0	29,824 5,592	8,389,366 1,573,000	2,718,726 278,812		1,643,813 308,214			737,158 201,608
3277 Curry County School District 3C	2,124,630	0	0	0	10,012	0	0	0 0	0	273,012	0,317	0		56	56
3281 Ophir School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3282 Pistol River School District 16 3283 Brookings-Harbor School District 17C	0 6,746,236	0 631,492	0 1,688,786	0	0 568,990	0	0	0 17,754	0 4,994,186	0 1,431,209	0 1,268,408	0 978,561	0 (31,889)	0 (533,543)	0 413,129
3288 Central Curry School District 17C	2,958,332	276,919	740,559	0	40,079	308,396	0		2,190,030	1,431,209		429,115			413,129 274,747
3291 Bend-La Pine Public Schools	106,176,637	9,938,827	26,579,209	0	285,052	2,464,764	0	279,432	78,601,742	7,735,260		15,401,229	(1,839,907)	(909,163)	12,652,159
3296 Sisters School District	4,381,809	410,166	1,096,899	0	88,731	0	0	11,532	3,243,819	761,900	632,240	635,594	(101,978)	(332,198)	201,418

Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215 Defe	erred Outflows of Re	858,729,916 esources	507,655,819	-	31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974 sources	507,655,833	1,735,772,627		17 Expense	1,735,772,705
		Difference		Differences		Differences between	Differences		Differences		Differences between	-			
	Employer Net	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name 3307 Oakland School District	Liability/(Asset) at MD 3.455.692	Experience 323,475	Assumptions 865.064	Earnings	Proportion 61.153	of Contributions 696.428	Experience	Assumptions 9.095	2.558.222	Proportion 1.248.416	of Contributions	Expense/(Income) 501.258	(399.517)	Contributions 226.570	Expense/(Income) 328.311
3310 Roseburg Public Schools	22,733,087	2,127,966	5,690,776	0	596,786	2,721,945	0	59,828	16,829,128	5,229,064	670,191	3,297,500		575,234	2,723,403
3316 Glide School District 12	4,429,643	414,644	1,108,873	0	562,916	37,718	0	11,658	3,279,230	658,430	191,517	642,533	21,905	(75,304)	589,134
3318 Days Creek School District 15	1,631,117 1,791,952	152,683 167,738	408,318	0	177,836	145,066	0	4,293 4,716	1,207,504 1,326,568	290,288 1,669,404	0 769.909	236,598 259,928	(85,419) 72.064		207,893 19.091
3319 South Umpqua School District 3320 Camas Valley School District 21	1,791,952	131.834	448,579 352.562	0	1,020,219 96,140	343,595	0	, .	1,320,366	604,217		204,291		(312,901) 121,539	192,158
3321 North Douglas School District 22	2,745,620	257,008	687,311	0	202,435	165,012	0	7,226	2,032,561	151,932		398,260	(94,155)	68,487	372,592
3324 Yoncalla School District 32	2,056,901	192,539	514,904	0	75,434	191,205	0	5,413	1,522,708	228,241	0	298,360			218,416
3325 Elkton School District 34 3331 Umpqua School District	2,038,486	190,816	510,294	0	76,398	112,979	0	5,365	1,509,076	135,693	0	295,688	(37,762)	49,896	307,822
3335 Riddle School District	2,708,783	253,560	678,090	0	738	176,247	0	7,129	2,005,291	527,946	2,757	392,917	(184,511)	73,619	282,025
3338 Glendale 77	2,495,626	233,607	624,730	0	52,502	120,058	0	6,568	1,847,493	185,810	17,923	361,998		51,839	315,177
3349 Winston-Dillard Schools 3353 Sutherlin School District 130	1,438,342 5,428,069	134,638 508,103	360,060 1,358,809	0	1,241,178 295,139	174	0	3,785 14,285	1,064,794 4,018,358	743,529 579,274		208,636 787,357		(145,543) (492,641)	294,272 404,468
3361 Arlington Public Schools	1,327,497	124,262	332,312	0	17,575	94,587	0		982,735	329,801	1,129,904	192,557	(140,330)		92,450
3364 Condon Admin School District 25J	1,016,515	95,152	254,464	0	33,641	101,863	0		752,518	171,119		147,449		36,728	85,678
3370 Prairie City School District 4 3372 Monument School District 8	958,717 61,521	89,742 5,759	239,996 15,401	0	0 57,519	844,900 689,156	0	2,523 162	709,731 45,543	336,792 543,719		139,065 8,924		332,514 288,201	315,632 104,174
3372 Monument School District 8 3375 Dayville School District 16J	61,521 679.554	5,759 63.611	15,401	0	57,519 26.958	33,338	0	1.788	45,543 503.068	543,719 206,299	2.083	8,924 98.571	(192,951)	288,201 16.157	104,174 31,255
3376 Long Creek Schools	576,332	53,948	144,273	0	40,182	50,237	0	,	426,654	86,913		83,599		22,601	88,272
3392 Burns-Slater School District	0 884.195	0 82.766	0 221.341	0	0 335.145	0 94.513	0	2.327	0 654.563	0 8.505	0	0 128.255	0 98.336	0 37.014	0 263.605
3394 Crane Elementary School 3395 Pine Creek School	884,195 59.251	82,766 5.546	221,341 14.832	0	335,145 3,551	94,513 1.609	0	156	654,563 43.863	8,505 5.759	0 117	128,255 8,595	98,336	37,014 1.035	263,605 8,849
3396 Diamond School District 7	20,482	1,917	5,127	0	3,331	9,605	0	54	15,163	83,280		2,971	(41,715)	(990)	(39,734)
3397 Suntex School District	99,913	9,353	25,011	0	19,024		0	263	73,965	76,834		14,493			(10,253)
3398 Drewsey School 3399 Frenchalen School District	101,268 105,475	9,479 9.873	25,350 26,404	0	31,357	1,713 5.614	0	267 278	74,968 78.082	167 48.856	2,355	14,689 15.299		1,716 2.631	34,310 (6.604)
3405 Fields-Trout Creek 33	208,938	19,558	52,304	0	13,948		0	550	154,675	17,605		30,307		3,622	32,093
3407 Crane Union High School	824,916	77,218	206,501	0	80,586		0	2,171	610,679	130,797		119,657		30,525	55,813
3408 Burns Union High School	0	0	0	0	0		0	0	0	0	0	0	0	47	47
3409 Hood River County School District 3414 Phoenix-Talent School District	26,712,134 11,814,303	2,500,430 1,105,896	6,686,851 2,957,476	0	53,564 785,718	1,670,685 989,057	0	70,300 31,092	19,774,786 8,746,037	2,282,916 1,473,568		3,874,673 1,713,699			3,001,205 1,561,298
3415 Ashland Public Schools	21,868,590	2,047,043	5,474,367	ő	63,838	1,820,254	0		16,189,148	2,591,513	37,094	3,172,102		694,781	2,668,612
3416 Central Point School District 6	35,349,197	3,308,916	8,848,968	0	1,095,894		0	00,001	26,168,737	3,072,038		5,127,504			5,409,736
3417 Eagle Point School District 9 3424 Roque River School District	26,722,863 6.137.055	2,501,435 574,468	6,689,537 1,536,290	0	0 143.164	1,904,310 549,870	0	.,	19,782,729 4,543,214	2,568,212 265,000		3,876,229 890.198			3,335,108 1,003,695
3432 Prospect School District	1,872,685	175,296	468,789	0	195,068	177,775	0	4,928	1,386,334	199,076	0	271,638	(61,449)	68,375	278,564
3439 Butte Falls School District	2,093,278	195,945	524,011	0	166,157	171,912	0	5,509	1,549,638	43,715	0	303,636	(9,259)	66,299	360,676
3440 Pinehurst School	168,794	15,800	42,254	0	26,974		0		124,957	42,830		24,484		7,400	3,046
3445 Culver School District 4 3446 Ashwood School	5,154,963 61.781	482,538 5.783	1,290,443 15.466	0	72.215	574,174 43.367	0	13,567 163	3,816,179 45,736	708,677 44,733		747,742 8.961	(293,519) 3.553	196,416 11.301	650,639 23.815
3447 Madras School District	19,541,868	1,829,247	4,891,918	0	155,520	999,850	0	51,430	14,466,694	3,368,987	300,288	2,834,605	(1,161,311)	101,079	1,774,373
3451 Black Butte School District 3453 Josephine County School District Cu	185,131	17,329	46,344	0	35,789	150,378	0	487	137,051	165,281	11,535	26,854	(42,868)	32,690 521	16,676 521
3454 Grants Pass School District	49,336,578	4,618,226	12,350,431	0	272,446	3,038,603	0	129,842	36,523,487	6,594,778	0	7,156,414	(2,680,631)		5,896,507
3455 Klamath Falls School District 1	0	0	0	0	0	0	0		0	0	0	0		190	190
3456 Klamath County School District	50,249,690	4,703,699	12,579,010	0	524,909		0	132,245	37,199,456	6,102,970		7,288,863		1,468,652	6,596,870
3457 Klamath Falls City Schools 3460 Union School District 5	23,388,607	2,189,326	5,854,873	0	403,786	1,774,183	0	61,553	17,314,405	2,638,490	0	3,392,585	(1,552,557)	797,257	2,637,285
3461 Lake County School District 7	6,160,717	576,683	1,542,213	ő	333,222	609,419	0	16,214	4,560,731	569,808	0	893,630	(261,883)	230,846	862,593
3462 Paisley School District	1,329,107	124,413	332,716	0	105,295	271,557	0	3,498	983,928	245,513		192,791	(32,830)	80,968	240,929
3463 North Lake School District 14 3464 Plush School District	1,777,796 135,273	166,413 12,662	445,036 33,863	0	70,638 6,136	520,198 15,807	0	4,679 356	1,316,089 100,141	437,201 33,548		257,875 19,622			240,477 13,927
3465 Adel School District 21	87,438	8,185	21,888	0	4,743	9,679	0	230	64,730	61,175	0	12,683	(18,839)	4,846	(1,310)
3470 Pleasant Hill School District	6,293,257	589,090	1,575,392	0	86,736	609,152	0	16,562	4,658,849	936,318	0	912,855	(324,291)	238,161	826,725
3473 Eugene School District 4J 3487 Sprinafield School District 19	118,253,258 64,481,136	11,069,278 6,035,856	29,602,351 16.141.570	0	0 1.704.833	2,999,272	0	. ,	87,541,971 47,734,886	11,933,012 2,475,799	954,749 2 470 471	17,152,978 9,353,176			13,772,935 7.546.353
3494 Fern Ridge School District	6,773,805	634,072	1,695,687	0	187,557	0	0	17,827	5,014,596	346,631	580,581	982,560		(265,384)	684,566
3498 Mapleton School District	1,969,545	184,362	493,036	0	56,509	185,403	0		1,458,039	191,898	0	285,688		72,098	230,701
3502 Creswell School District 40	8,689,343	813,379	2,175,204	0	112,700		0		6,432,654	509,103		1,260,414			1,031,363
3506 South Lane School District 3510 Bethel School District	11,791,770 40.030.009	1,103,787 3,747,070	2,951,835 10.020.716	0	2,408,323 0	3,661,024	0	31,033 105,349	8,729,356 29,633,905	5,603,009 5,494,637		1,710,431 5.806.469		(977,920) 1.361.581	290,560 4,976,701
3517 Crow-Applegate-Lorane District 66	2,569,766	240,547	643,290	0	115,331	151,225	0	6,763	1,902,378	568,465	10,722	372,752	(155,596)	72,574	289,730
3519 McKenzie School District	2,465,942	230,828	617,300	0	110,140		0		1,825,518	199,130		357,692		54,748	312,493
3520 Junction City School District 69 3522 Lowell School District	5,807,503 3,615,363	543,620 338,422	1,453,793 905,034	0	0 487.478	6,841,204 98,349	0 n	15,284 9,515	4,299,249 2,676,425	4,028,374 172,110	0 25.973	842,395 524.419	(1,891,602) 99,430	3,040,992 64,716	1,991,785 688,565
3524 Oakridge School District	3,985,407	373,060	997,667	0	58,078		0	.,	2,950,366	1,058,635		578,095		131,855	389,136
3527 Marcola School District 79	3,226,606	302,031	807,717	0	723,684		0	8,492	2,388,631	7,025		468,029		97,826	773,306
3533 Triangle Lake Schools 3537 Siuslaw School District 97J	2,274,499 7,299,662	212,908 683,296	569,376 1,827,325	0	68,049 344,596	149,823	0	5,986 19,211	1,683,794 5,403,883	360,612 709,516		329,923 1,058,837	(143,772) (105,000)	62,507 (265,545)	248,658 688,292
3579 Lincoln County School District	4,041,165	378,279	1,011,625	0	7,550,231	0	0		2,991,643	7,742,969		586,183		(543,519)	635,252
3582 Linn County School District 5	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8
3603 Hamilton Creek School District	0	0	0	0	0	353	0	-	0	0	0	0	0	107 108	107
3610 Harrisburg Elementary School District 42J 3613 Harris School	0	0	0	0	0	0	0	0	0	0	0	0	0	108	108
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						Julie 30, 2021 Weasure	ment bate (Mb)								
Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215	-	858,729,916	507,655,819	-	31,492,931	8,858,692,329	858,729,974	507,655,833	1,735,772,627	61	17	1,735,772,705
			Def	erred Outflows of R	esources				Deferred Inflows of Re	sources			Pension	Expense	
		Differences		Differences between Projected		Differences between	Differences		Differences		Differences between		Amortization of	Amortization of	
	Employer Net	between Expected		and Actual	Changes in	Employer Contributions	between Expected		between Projected and Actual	Changes in	Employer Contributions	Employer Share of			
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
3615 Central Linn School District 552C	5,090,466	476,501	1,274,297	0	0	242,233	0	13,397	3,768,433	824,736	0	738,387	(366,357)	112,446	484,476
3618 Sweet Home School District 55 3626 Wyatt School District 63Cj	8,897,993	832,910	2,227,436	0	2,111,477	132,553	0	23,417	6,587,115	1,345,265	1,314,464	1,290,680	552,946	(590,603)	1,253,023
3647 Scio School District 95C	3,981,388	372,684	996,661	0	6,062	2,104,992	0	10,478	2,947,391	1,420,250	0	577,512	(601,245)	511,416	487,683
3665 Santiam Canyon School District	3,621,649	339,010	906,608	0	1,152,185		0	9,531	2,681,079	190,962	587,582	525,331		(246,041)	680,481
3676 Harrisburg High School	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6
3684 Ontario School District 8C 3687 Juntura Grade School	15,490,492 71,926	1,450,011 6,733	3,877,737 18,005	0	121,688 75,239		0	40,767 189	11,467,491 53,246	439,046 86,610		2,246,941 10,433			1,766,588 2,483
3689 Vale School District 15	71,520	0,733	10,003	0	15,239	632	0	0	00,240	0,010	4,861	10,433	(9,437)	1,487	192
3694 Nyssa School District 26	9,420,596	881,829	2,358,259	0	190,082		0	24,793	6,973,994	850,795	0	1,366,485	(442,331)		1,222,173
3696 Annex Elementary School	851,401	79,697	213,131	0	183,063		0		630,285	4,532	22,258	123,498		40,746	233,510
3707 Adrian School District 61	2,046,571	191,572	512,318	0	36,000		0	5,386	1,515,061	400,311 108.748	0 645	296,861			261,677
3709 Harper School District 66 3712 W W Jones School	1,202,904 147,064	112,600 13,766	301,123 36,815	0	17,029 607		0	3,166 387	890,501 108,871	108,748 34,438		174,485 21,332			185,117 9,349
3715 Vale High School	147,004	0	0	0	0		0	0	0	0-,-50	4,550	0		0	0
3720 Silverton RFD	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
3727 Aumsville Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3729 Jefferson School District 14Cj 3730 North Marion School District 15	3,707,944 9,609,756	347,088 899.536	928,210 2,405,611	0	212,330 16,852	0	0	9,758 25,291	2,744,962 7,114,028	1,203,608 1,027,744	557,506 741,048	537,848 1,393,923			85,257 796,264
3730 North Marion School District 15	9,609,756	099,530	2,405,611	0	10,052	0	0		7,114,026	1,027,744	741,048	1,393,923	(206,497)	(391,162)	790,204
3735 Salem-Keizer Public Schools	257,260,647	24,081,278	64,400,086	0	3,352,923	630.114	0	677,049	190.448.064	25,683,852	10,888,553	37,316,403	(3,251,246)	(5,450,814)	28,614,343
3750 St Paul School District	2,066,150	193,405	517,220	0	74,355		0	5,438	1,529,555	780,877	9,878	299,701	(257,519)	63,481	105,663
3759 Eldriedge Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3760 West Stayton School District 3761 Bethany Elementary	0	0	0	0	0	0 383	0	0	0	0	0	0	0	0 116	0 116
3761 Betharly Elementary 3763 Butte Creek School	0	0	0	0	0	514	0	0	0	0	0	0	0	155	155
3769 Scotts Mills School	0	0	0	0	0	0	0	0	ō	0	0	0	0	38	38
3771 Gervais Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3772 Stayton School District 77J	0	0	0	0	0	0	0	0	0	0	0	0	0	96	96
3780 Mt Angel School District 91 3781 Silver Crest School District 93	5,965,587	558,418	1,493,366	0	0	396,188	0	15,700 0	4,416,278	787,435	74,973	865,326	(314,440)	176,473 0	727,359 0
3786 Woodburn School District	46,263,798	4,330,594	11,581,222	0	259,793	3,220,548	0	121,755	34,248,731	3,058,682	0	6,710,698	(2,228,484)		5,910,520
3794 Detroit School District 123J	0	0	0	0	0	0	0	0	0	0	0	0		60	60
3804 Monitor School District 142J	0	0	0	0	0	0	0	0	0	0	0	0	0	70	70
3806 Cloverdale School District 144 3809 Morrow County Schools	0 14,476,070	0 1,355,055	0 3.623.796	0	0 821.375	0 350,118	0	0 38,098	0 10,716,522	0 621.711	0 229.157	0 2,099,796	19.693	14 (9.006)	14 2,110,483
3818 Portland Public Schools	267.827.732	25.070.426	67.045.345	0	63,594,162		0		198.270.795	46.801.720	61,701,324	2,099,796		(26,572,850)	31,760,231
3820 Parkrose School District	15,003,939	1,404,467	3,755,938	0	0	10,313,468	0		11,107,300	7,738,076		2,176,365			3,290,731
3821 Gresham Grade School District 4	0	0	0	0	0	0	0	0	0	0	0	0	0	227	227
3823 Orient School 3824 Revnolds School District	51 670 503	0 4,837,539	0 12,936,936	0	393.303	0 2,837,280	0	126.000	0 38,257,935	0 15,456,108	0 4,282,816	7 406 262	(3,507,079)	45	45 2,847,871
3842 Corbett School District 39	51,679,503 8,721,126	816,354	2,183,160	0	205,773		0	,	6,456,182	878,820		7,496,262 1,265,025			1,179,580
3843 David Douglas School District	95,797,799	8,967,300	23,981,074	0	0	2,900,936	0	252,117	70,918,369	14,277,851	783,746	13,895,749			10,015,736
3847 Riverdale School	4,373,710	409,408	1,094,871	0	77,307	168,155	0	11,511	3,237,824	1,147,948	306,603	634,419	(174,412)		333,934
3848 Barlow-Gresham Uhs District U2-20Jt	0	0 2,133,180	0	0	681.484		0	0	0 16,870,371	0	0	0	0	196	196
3850 Dallas School District 3859 Central School District 13J	22,788,798 18,297,442	1,712,760	5,704,722 4,580,401	0	1,168,785	1,575,325	0	59,975 48,155	13,545,454	2,897,222 596,816		3,305,581 2,654,097		714,652 (831,762)	2,996,439 2,510,929
3865 Perrydale School District 21	2,470,844	231,287	618,527	Ö	120,952		0		1,829,146	340,014	5,404	358,403			300,479
3887 Falls City School District	1,189,447	111,340	297,754	0	454,356		0	3,130	880,538	188,904	290,781	172,533			218,853
3894 Sherman County School District 9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902 Tillamook Public Schools 3920 Neah-Kah-Nie School District	8,691,448 8,624,903	813,576 807,347	2,175,731 2,159,073	0	1,881,388 214,931	588.742	0	,	6,434,212 6,384,949	939,213 774.683	2,174,066	1,260,720 1,251,067			1,000,533 1,067,590
3927 Echo School District	1.995.055	186.750	499,422	0	206.940		0		1,476,924	370.106	123.839	289.389		(58.314)	241,012
3928 Umatilla School District 6R	8,411,562	787,377	2,105,667	0	574,044	162,548	0	22,137	6,227,014	947,972	152,921	1,220,121	(337,083)	(4,627)	878,411
3929 Ferndale School District 10	0	0	0	0	0	0	0		0	0	0	0	0	62	62
3931 Pendleton School District 16R	10,302,050	964,339	2,578,913	0	1,730,576	0 285,687	0		7,626,528	3,599,025		1,494,342			340,246 430,414
3935 Athena-Weston School District 29Rj 3936 Milton-Freewater Elementary School District 31	4,455,281 0	417,043 0	1,115,291 0	0	0	200,007	0	11,725 0	3,298,210	573,633 0	0	646,251 0	(323,179)	107,342	430,414
3942 Stanfield School District	2,472,518	231,444	618,946	0	302,736		0	6,507	1,830,386	254,457		358,646			203,402
3944 Ukiah School	565,362	52,922	141,527	0	3,471		0	1,488	418,533	73,963		82,007			72,271
3957 Helix School District 3958 Pilot Rock School District 2R	1,317,514 1,554,096	123,328 145,474	329,813 389,037	0	25,188 82,393		0	3,467 4,090	975,346 1,150,485	342,032 446,952		191,109 225,426			125,543 49,749
3959 Mcloughlin Union High School District	1,554,096	145,474	369,037	0	02,393	0	0	4,090	1,150,465	440,952	142,200	225,426	(100,009)	(67,008)	49,749
3965 La Grande Public Schools	11,829,691	1,107,336	2,961,328	Ö	276,775	0	0	31,133	8,757,429	337,986	1,043,308	1,715,931	101,564		1,394,635
3966 Union County School District	1,573,787	147,317	393,966	0	281,801	53,827	0	4,142	1,165,062	621,061	136,924	228,282	(55,174)	(47,889)	125,219
3967 North Powder School District	2,375,820	222,392	594,739	0	289,767	224,541	0	0,200	1,758,801	172,173		344,620			423,104
3969 Imbler School District 3970 Cove School District	2,600,169 2,187,457	243,393 204,760	650,901 547,586	0	38,415 65,469	244,725 414.206	0	6,843 5,757	1,924,885 1,619,357	270,834 314.933	0	377,162 317,297		92,004 147.553	362,377 376,673
3970 Cove School District 3973 Elgin School District 23	2,725,256	255,102	682,214	0	37,362		0		2,017,486	458,293	0	395,306			350,237
3986 Joseph School District 6	2,525,085	236,364	632,105	0	104,158	96,571	0	6,645	1,869,301	180,489	16,454	366,271	(84,464)	54,108	335,915
3990 Wallowa School	1,746,457	163,480	437,191	0	34,361	145,752	0	4,596	1,292,889	319,281		253,329			151,872
3993 Enterprise School District 21 4003 Troy School District 54	3,023,874 76.132	283,054 7,126	756,967 19,058	0	75,144	282,871 3.709	0	7,958 200	2,238,551 56,360	194,724 10,828	6,408 328	438,622 11,043			451,525 7,668
4008 Chenowith School District	70,132	7,120	19,056	0	0	3,709	0		00,300	10,020	0	11,043	(4,401)	247	247
4012 Dufur Schools	3,178,558	297,534	795,689	0	322,530	340,886	0		2,353,062	117,954		461,059	9,359		605,165
					,										

Total for all entit	ties	11,966,479,861	1,120,140,722	2,995,570,215	-	858,729,916	507,655,819	_	31,492,931	8,858,692,329	858.729.974	507,655,833	1,735,772,627	61	17	1,735,772,705
		,,	.,,		ferred Outflows of Re					Deferred Inflows of Re	sources	-		Pension	n Expense	.,,
			Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Employer Net	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of		Employer-Specific	
Employer		Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number 4022 Mau	Employer Name upin Grade School 84	Liability/(Asset) at MD	Experience	Assumptions	Earnings 0	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
	st Union School District 1	0	0	0	0	ď	0	0	0	0	0	0	0	0	0	0
	sboro Elementary School District 7	0	0	0	0	C	0	0	0	0	0	0	0	0	377	377
	ston Public Schools hks School District	2,205,011 6,418,282	206,403 600,793	551,981 1,606,689	0	92,320 282,144		0	5,803 16,891	1,632,352 4,751,405	1,137,799 813,447		319,843 930,990			(23,381) 845,286
	edville School District 29	0,410,202	000,793	1,000,009	0	202,144	121,245	0	0,091	4,751,405	013,447	41,013	930,990	(130,012,	316	316
4055 Gror		0	ō	0	0	d	0	0	0	0	0	0	0	0	22	22
	averton School District	284,738,427	26,653,378	71,278,602	0	6,539,482	2,185,114	0	749,364	210,789,652	33,710,194	7,963,067	41,302,135	(115,914)		
	th Plains School District 70	0	0	0	0	0	0	0	0	0	0	0	0	0	0 520	0 520
	sboro Union High School ray School District 1	473.932	44.363	118.640	0	13.399	112.038	0	0 1,247	350.849	111.032	224	68.745	(83,677)		20.889
	ssil School District 21J	1,093,314	102,341	273,689	ő	102,571		0	2,877	809,372	525,932		158,588	(141,482)		59,384
4128 Yam	nhill Grade School	0	0	0	0	C	0	0	0	0	0	0	0	0	48	48
	wberg School District 29Jt	21,443,499	2,007,252	5,367,953	0	744,029		0	00, 10 1	15,874,456	6,246,429		3,110,442			
	Minnville Schools eridan School District 48J	40,488,340 4.634.581	3,789,973 433.827	10,135,451 1,160,175	0	341,897 34.047	651,922 670,628	0	106,556 12.197	29,973,205 3,430,944	6,901,570 2,065,273		5,872,951 672,259	(1,882,232)		3,570,434 58.536
	nhill-Carlton School District 1	1,691,731	158,357	423,491	0	378,966		0	4,452	1,252,375	927,611		245,391	(129,874)		
	anon School District Uh-1	0	0	0	0	0	0	0	0	0	0	0	0	0	25	25
	sco County High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	tor Point School	0	0	0	0	C	0	0	0	0	0	0	0	0	0	0
	ry County Education Service District int County Education Service District	415.473	38.891	104.005	0	0	297.464	0	1,093	307.571	491.649	6.815	60,266	(198,101)	0 87.745	(50,090
	erson County Education Service District	1,345,918	125,987	336,924	0	79,295		0	3,542	996,373	322,774		195,229			156,642
	rion Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	227	227
	rMountain Education Service District	11,285,069	1,056,356	2,824,993	0	738,893		0		8,354,249	743,582		1,636,932			
	llowa County Region 18	1,645,623	154,041	411,949	0	86,686	112,367	0	4,331	1,218,242	118,197	0	238,702	(62,312)		223,996
	shington County Education Service District th Central Education Service District	0 768,428	71,930	0 192,361	0	42,468	0 74,216	0	0 2,022	0 568,861	0 178,515	0 2.715	0 111,463	0 (119,830)	100) 25,721	100 17,354
	scade School District Uh5	766,426	71,930	192,361	0	42,400	74,216	0	2,022	000,001	170,515	2,715	111,403	(119,030	71	71
	ri-Linn School District	0	ő	0	0	ď	0	0	0	0	0	0	0	0	59	59
	uth Coast Education Service District Region 7	7,079,884	662,723	1,772,308	0	324,741		0	18,633	5,241,183	399,912		1,026,958			973,318
	uglas Education Service District	14,158,378	1,325,317	3,544,268	0	146,518		0	01,201	10,481,337	388,574		2,053,714			1,977,508
	Itnomah Education Service District	24,848,775	2,326,008	6,220,397	0	5,783,568	0	0	65,396 0	18,395,355	558,605	3,119,883	3,604,387	1,874,321	(1,310,880)	4,167,828 132
	h Desert Education Service District	14,519,052	1,359,078	3,634,556	0	305,633	9,694	0	•	10,748,342	702,781	403,599	2,106,031	(19,275)		
	amette Education Service District	14.596.041	1,366,285	3,653,828	0	2,979,776		0	38,413	10,805,336	1.498.872		2,117,198			
4258 Herr	miston School District 8R	29,854,271	2,794,555	7,473,423	0	914,692	343,547	0	78,569	22,100,885	1,355,277		4,330,449		(299,627)	4,155,493
	ckamas Education Service District	17,571,275	1,644,786	4,398,619	0	1,499,406		0	10,210	13,007,879	538,395		2,548,764	(16,496		2,046,678
	eater Albany School District 8J	58,898,405	5,513,276	14,744,044	0	297,739		0		43,602,033	3,439,989		8,543,384	(718,708)		
	te Oswego School District er Falls School District	45,650,296 21,457,387	4,273,166 2,008,552	11,427,644 5,371,430	0	4,620,023 140,932		0	120,141 56,471	33,794,560 15,884,737	99,103 1,899,399		6,621,708 3,112,456		(1,624,585) (361,316)	
	heur Education Service District Region 14	3,015,364	282,258	754,836	0	131,431		0	7,936	2,232,250	622,638		437,387	(121,825		416,136
	n-Benton-Lincoln Education Service District	17,451,798	1,633,602	4,368,711	0	34,603		0	45,929	12,919,431	1,785,531		2,531,434			2,270,752
	uble O School District	104,019	9,737	26,039	0	35,257		0	274	77,004	11,811		15,088			24,242
	amook County Education Service District the County Education Service District	10,278,431	962,128	0 2,573,001	0	798,228	0 159.744	0	0 27,050	7,609,043	0 371.518		0 1,490,916	0 38,254	0.	54 1,519,329
4277 Mitcl		974.524	91,222	243.953	0	280.459		0		721.432	148.692	,	141.358	(12,458)		154.065
	Helens School District 502	11,680,879	1,093,407	2,924,076	Ō	1,248,606		Ō		8,647,265	986,056	2,600,329	1,694,345	480,250	(1,142,083)	1,032,512
	thwest Regional Education Service District	42,294,794	3,959,069	10,587,660	0	217,824		0		31,310,509	1,178,119		6,134,983			6,021,947
	uthern Oregon Education Service District	14,527,739	1,359,891	3,636,730	0	260,489		0	00,201	10,754,772	4,291,036		2,107,291	(1,569,944)		636,326
	dford School District 549C	75,317,386 3,981,104	7,050,200 372,657	18,854,209 996,590	0	240.612	3,503,657	0	198,217 10.477	55,756,877 2,947,181	10,975,198 829,848		10,925,005 577,471	(3,811,983)		8,191,017 227,358
	e County Education Service District	720,425	67,437	180,344	0	121,221		0	1,896	533,325	219,606		104,500			69,243
	ney Education Service District Region XVII	1,184,263	110,855	296,457	0	C	137,833	0	3,117	876,700	557,427		171,781	(212,463)	36,462	(4,220
	sco County Education Service District	2,922,369	273,553	731,557	0	189,192		0	7,691	2,163,407	34,449	0	423,898	93,914		624,949
	nhill Education Service District	0	0	0	0		0	0	0	0	0	0	0	0	101	131
	ity School District umbia School District 5J	2,646,679	247,746	662,543	0	424,766	203	0	6,965	1,959,316	765,732	478,803	383,908	31,647		172,568 309
	appoose School District	14,854,048	1,390,436	3,718,415	0	0	715,795	0	ŭ	10,996,336	1,353,311	0	2,154,623			1,801,493
	dmond School District 2J	42,925,881	4,018,143	10,745,641	0	434,323		0		31,777,697	2,976,422		6,226,524	(567,825)	(341,740)	5,316,959
	edsport School District	3,663,259	342,905	917,024	0	699,207	0	0		2,711,882	318,285		531,366			
	est Grove School District	41,555,981	3,889,911	10,402,713 1,524,488	0	336,688		0		30,763,571	3,381,870		6,027,816			5,987,015
	lamina School District 30J In Day School District	6,089,912 2,650,253	570,056 248,081	1,524,488 663.438	0	287,947 187,444	272,675	0	16,027 6.975	4,508,314 1,961,962	696,888 877,432		883,359 384,427	(102,229) (249,107)		806,316 35,833
	ard-Tualatin School District 23J	90.504.697	8,471,831	22,656,051	0	532,982	-	0	238.187	66,999,926	6,045,475		13.127.969	(2,338,576)		12,220,900
	erwood School District 88J	34,176,294	3,199,124	8,555,355	o o	0	1,053,965	Ö		25,300,446	3,192,194		4,957,371	(1,114,220)	336,366	4,179,517
	nier School District 13	4,770,651	446,564	1,194,238	0	933,729		0	12,555	3,531,676	993,402		691,997	(29,062		
	th Clackamas School District 12	94,061,729	8,804,793	23,546,483	0	5,043,676		0	247,548	69,633,169	5,170,669		13,643,927	2,832,583		
	acada School District 108 htennial School District 28	10,494,198 51,883,689	982,326 4,856,652	2,627,014 12,988,050	0	554,111	2.561.009	0	27,618 136,546	7,768,774 38,409,093	618,269 7,217,970		1,522,214 7,525,880	(4,705) (3,595,136)		1,186,290 5.166.407
	rney County School District 3	51,063,689 n	4,000,052	12,900,050	0	0	2,561,009	0	130,346	30,409,093 n	7,217,970 n	42,829 n	1,525,880 n	(3,595,136)	1,235,663	5,166,407
	dan Valley School District 3	811,262	75,939	203,083	0	80,286		0	2,135	600,571	122,472	9,650	117,676	(22,625)		125,066
	rvais School District 1	3,795,972	355,328	950,246	o o	450,829		Ö	9,990	2,810,129	711,933	1,001,077	550,617	(57,923)	(414,216)	78,478
			683.908	4 000 000	0				19,228	5,408,724	1.375.169	0	1,059,786	(507.700)		
	e School District 84 lalla River School District	7,306,201 6,019,249	563,441	1,828,962 1,506,799	0	2,223,838	391,665	0	15,841	4,456,004	3,120,466		873,110	(567,738) 356,603		680,712 310,428

Total for all entities	11,966,479,861	1,120,140,722	2,995,570,215 Defe	erred Outflows of Re	858,729,916 sources	507,655,819		31,492,931	8,858,692,329 Deferred Inflows of Re	858,729,974 sources	507,655,833	1,735,772,627	61 Pension	17 Expense	1,735,772,705
		Differences		Differences		Differences between	Differences		Differences		Differences between		A mantination of	Amentination of	
	Employer Net	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer	Pension	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
4332 Gresham-Barlow School District 10	54,721,048	5,122,248	13,698,326	0	908,044	0	0	144,013	40,509,568	9,544,372	3,632,468	7,937,447	(2,228,636)	(1,764,858)	3,943,953
4333 Canby School District 4334 Cascade School District 5	21,242,056 11,242,618	1,988,395 1,052,383	5,317,526 2,814,366	0	3,523,674 1,175,684	0	0	55,904 29,588	15,725,330 8,322,823	3,435,731 224,294	4,176,238 1,511,879	3,081,222 1,630,774	944,526 504,048	(1,855,389) (688,371)	2,170,359 1,446,451
4335 Milton-Freewater Unified School District 7	7,097,603	664,382	1,776,744	0	1,314,366	0	0	18,679	5,254,300	824,319		1,029,528	216,986	(678,756)	567,758
4336 Nestucca Valley School District 101	3,626,919	339,503	907,927	0	352,955	73,969	0	9,545	2,684,980	381,866		526,095	(144,561)	12,154	393,688
4337 Sherman County School District	1,352,258	126,580	338,511	0	0	1,496,991	0	3,559	1,001,066	766,014		196,149	(287,022)		264,296
4338 Three Rivers U J School District	26,659,650	2,495,518	6,673,713	0	436,461	82,289	0	70,162	19,735,932	2,985,052	1,230,168	3,867,060	(617,909)		2,794,901
4339 Lebanon Community School District 4340 Monroe School District 1.I	31,472,878 2,218,869	2,946,067 207.701	7,878,609 555,450	0	1,112,003 9,701	1,135,828 24,199	0	82,829 5.840	23,299,128 1.642.612	1,011,043 753,220	109.685	4,565,232 321.853	(398,539) (223,398)	643,275 (43,106)	4,809,968 55,349
4341 Hillsboro School District 1J	129,942,083	12,163,428	32,528,416	0	1,960,065	309,168	0	341,977	96,195,117	15,303,566		18,848,476	(1,783,711)	(2,551,059)	14,513,706
4342 North Santiam School District 29J	9,582,296	896,966	2,398,737	0	676,710	0	0	25,218	7,093,700	1,340,836		1,389,940	12,035	(821,653)	580,322
4343 Harrisburg Sschool District 7	5,326,151	498,563	1,333,296	0	88,847	391,475	0	14,017	3,942,908	2,217,306		772,574	(733,916)	115,497	154,155
4344 South Wasco County School District 1 4345 Oregon Trail School District 46	2,386,796 28,134,429	223,420 2.633.566	597,487 7.042.895	0	178,755	215,423 3,204,386	0	6,281 74.043	1,766,926 20.827,700	328,945 3.579.574	13,719	346,212 4,080,981	(98,512) (1,916,371)		320,521 3.324.035
4346 Knappa School District 4	4,090,683	382,915	1,024,021	0	272,666	237.474	0	10,766	3,028,301	546,961	0	593,365	(167,139)		525,712
4347 Clatskanie School District 6J	6,240,742	584,174	1,562,246	0	429,205	326,215	0	16,424	4,619,973	825,045	0	905,238	(277,510)		775,100
4348 Lourdes Charter School	145,012	13,574	36,301	0	63,757	39,730	0	382	107,351	135,412		21,034	(34,068)	13,209	175
4350 Ridgeline Montessori	1,193,601	111,729	298,794	0	12,976	92,067	0	3,141	883,614	161,369		173,135	(55,405)	34,814	152,544
4351 The Village School 4352 Armadillo Technical Institute	318,750 579,983	29,837 54,290	79,793 145,187	0	50,508 116,955	9,547 18,636	0	839 1,526	235,968 429,357	144,675 84,119		46,236 84,128	(13,382) (28,197)	(7,340) 12,011	25,514 67,942
4354 Opal Charter School	285.503	26,725	71.470	0	45.217	46.559	0	751	211.356	112,818		41.413	(20,776)		31.117
4355 Three Rivers Charter School	928,754	86,937	232,495	0	61,468	46,925	Ō	2,444	687,550	109,252		134,719	(27,196)		130,106
4358 Detroit Lake Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4360 Luckiamute Valley Charter School	1,262,516	118,180	316,046	0	128,256	62,823	0	3,323	934,631	199,389		183,132	(30,075)		185,090
4361 Rimrock Expeditionary Alternative Learning 4362 Kings Vallev Charter School	100.066	9.367	25.050	0	15.502	4.435	0	0 263	74.078	48,522 12,919		14.515	(163,277) 2.945	(4,079) 1.066	(167,356) 18,526
4363 Multisensory Learning Academy	2,551,535	238,840	638,726	0	223,272	294,877	0	6,715	1,888,881	181,776		370,108	100,566	106,036	576,710
4365 Mitch Charter School	948,870	88,820	237,531	0	52,120	100,362	0	2,497	702,441	390,999		137,636	(79,261)	24,718	83,093
4366 Sand Ridge Charter School	1,564,361	146,434	391,607	0	55,182	76,306	0	4,117	1,158,084	11,664		226,915	3,780	39,893	270,588
4367 Arthur Academy Charter School 4369 Trillium Charter School	4,909,415 3.881	459,553 363	1,228,974 971	0	517,715 197.912	55,176 47.823	0	12,920 10	3,634,402 2,873	610,355 2,003,491		712,125 563	393,641 (416,943)	73,389 (13.186)	1,179,155 (429,566)
4370 Howard Street Charter School, Inc.	675,757	63,255	169.162	0	216,372	55.624	0	1,778	500.257	75.378		98.020	58.009	20.047	176.076
4371 The Lighthouse School	1,091,284	102,151	273,181	0	332,186	84,606	0	2,872	807,869	301,715		158,294	(33,124)		154,076
4373 Sheridan Japanese School Foundation	337,598	31,601	84,511	0	9,248	31,499	0	888	249,921	113,643		48,970	(36,614)	12,963	25,319
4374 Ione School District 4375 Eddyville Charter School	1,966,953 1,633,847	184,120 152,939	492,388 409,001	0	61,483 630,227	129,086 112,396	0	5,177 4.300	1,456,120 1,209,524	376,025 23,373		285,312 236,994	(149,537) 99,095	43,382 48,985	179,157 385,074
4376 Four Rivers Community School	1,769,902	165,674	443,060	0	157,584	132,268	0	4,658	1,310,245	218,980		256,729	(22,839)	54,063	287,953
4378 Mosier Community School	1,215,160	113,747	304,191	0	107,903	33,655	0	3,198	899,574	153,751		176,263	(9,166)		189,298
4379 Siletz Valley School	1,000,127	93,618	250,362	0	81,950	136,073	0	2,632	740,386	240,728		145,071	(106,951)	39,206	77,326
4380 The Emerson School 4381 North Wasco County School District 21	594,892 13,910,712	55,686 1,302,134	148,919 3,482,270	0	58,159 1,072,301	98,093 491,509	0	1,566 36.610	440,394 10,297,992	243,842 3.542.738		86,291 2,017,789	(52,813) (651,537)	28,439 (36,852)	61,917 1,329,400
4382 Self Enhancement Inc	0	0	0,102,270	0	670	396	0	0	0	259,151		0	(136,208)	(9,270)	(145,478)
4383 City View Charter School	1,085,143	101,576	271,644	0	92,690	65,291	0	2,856	803,323	87,989	9,701	157,403	(14,505)		161,585
4386 Nixyaawii Community School	686,900	64,298	171,952	0	91,940	47,690	0	1,808	508,507	21,896		99,637	(5,706)		116,951
4388 West Lane Tech 4390 Oregon Connections Academy	614,286 13,520,966	57,501 1,265,651	153,774 3,384,705	0	128,339 639,271	79,654 1,279,949	0	1,617 35.584	454,751 10.009.467	10,493 23.572	0	89,104 1,961,255	19,033 224,991	36,454 434,569	144,591 2.620.815
4392 Eagleridge High School	1,016,987	95,197	254,582	0	174,772	24,060	0	2,676	752,867	252,991	18,540	147,517	(38,066)	10,317	119,768
4393 Cascade Heights Public Charter School	1,048,012	98,101	262,349	0	70,261	44,137	0	2,758	775,835	180,579	11,182	152,017	(28,420)	18,492	142,089
4395 Siletz Valley Early College Academy 4396 Sweet Home Charter School	195,813	18,329 57.549	49,018	0	12,092	13,497 32,632	0	515 1,618	144,959 455,131	240,580	67,235	28,403 89,178	(71,151)	(7,367) 12,910	(50,115)
4396 Sweet Home Charter School 4397 Springwater Environmental Sciences School	614,799 1,195,687	57,549 111,924	153,903 299,316	0	96,690 265,810	32,632 58,728	0	3,147	455,131 885,158	259,547 144,550		89,178 173,438	(56,996) (22,166)		45,092 175,332
4398 LEP High	0	0	0	0	0	25	0	0	0	125,361	0	0	(422,893)	(11,381)	(434,274)
4400 Phoenix School	728,817	68,222	182,445	0	285,726	35,351	0	1,918	539,538	192,531		105,717	100,213	26,757	232,687
4401 Ballston Community School 4402 Sage Community School	267,845 59.319	25,072 5,553	67,050 14.849	0	23,610 72,422	2,596 37,366	0	705 156	198,283 43,913	104,181 127,953		38,852 8,604	(37,202) (65,355)		1,262 (41,229)
4403 Portland Village School	1,578,416	147,750	395,125	0	681,038	383,222	0	4,154	1,168,489	755,717		228,954	(90,081)	107,386	246,259
4404 Alliance Charter Academy	2,119,389	198,389	530,547	0	76,267	293,108	0	5,578	1,568,967	369,898	3,931	307,424	(130,504)	92,561	269,481
4405 Forest Grove Community School	942,469	88,221	235,928	0	3,032	85,983	0	2,480	697,703	263,021		136,708	(69,124)		98,311
4407 Madrone Trail Public Charter School 4408 Muddy Creek Charter School	1,020,899 675,011	95,563 63,185	255,562 168,976	0	164,649 143,078	103,029 22,172	0	2,687 1,776	755,763 499,706	257,803 13,273		148,084 97,912	(53,943) 39,746	32,180 10,765	126,321 148,423
4409 Southwest Charter School	1,044,532	97,775	261,478	0	706,193	63.173	0	2,749	773,259	407.171		151,512	37.021	28.049	216.582
4410 Ace Academy	0	0	0	0	0	0	0	0	0	128,056		0	(119,968)	(7,236)	(127,204)
4411 Sherwood Charter School	893,871	83,672	223,763	0	46,188	36,391	0	2,352	661,726	243,537		129,659	(26,325)		117,103
4412 Estacada Web Academy 4413 Marcola Early College Academy	3,243,237	303,588 0	811,880 0	0	746,017	401,192 8.829	0	8,535 0	2,400,943	12,832	0	470,441 0	156,413 0	135,356 2.676	762,210 2.676
4414 Marcola Web Academy	0	0	0	0	0	5,343	0	0	0	0	0	0	0	1,619	1,619
4418 Lewis And Clark Montessori Charter School	2,310,618	216,289	578,417	0	195,702	37,612	0	6,081	1,710,533	39,808	43,234	335,162	126,396	28,591	490,149
4419 Silvies River Web Academy	1,629,868	152,566	408,005	0	954,390	243,636	0	4,289	1,206,579	0	0	236,417	285,089	79,883	601,389
4420 Oregon Virtual Academy 4421 Home Scholars Academy of Oakridge and Westfir	5,968,571 0	558,697 0	1,494,113 0	0	432,641 0	572,818 0	0	15,708 0	4,418,487 0	1.872	50,313 0	865,759 0	208,496	204,689	1,278,944 (4,967)
4422 Redmond Proficiency Academy	3,719,176	348,139	931,022	0	387,133	334,474	0	9,788	2,753,277	836,463	U	539,477	(121,814)		540,233
4423 Molalla River Academy	1,223,137	114,494	306,188	0	256,046	121,234	0	3,219	905,479	6,650	0	177,420	57,566	48,261	283,247
4424 The lvy School	1,308,646	122,498	327,593	0	771,792	77,555	0	3,444	968,780	463,561		189,823	126,313	46,469	362,605
4429 Clackamas Web Academy 4430 Clackamas Charter Alliance 2	14,913 112,108	1,396 10,494	3,733 28,064	0	1,685 251	1,485 4.063	0	39 295	11,040 82,993	6,212 18,974	64 890	2,163 16,262	(3,859) (8,556)	438 1,336	(1,258) 9,042
TTOO CIACNATIIAS CITATIEI AIIIAITCE 2	112,100	10,494	20,004	U	251	4,063	U	295	02,393	10,974	690	10,202	(0,550)	1,330	5,042

Total for all entities		11,966,479,861	1,120,140,722	2,995,570,215	-	858,729,916	507,655,819	-	31,492,931	8,858,692,329	858,729,974	507,655,833	1,735,772,627	61		1,735,772,705
				Def	erred Outflows of Res	sources				Deferred Inflows of Re	esources			Pension	Expense	
					Differences					Differences						
		Employer Net	Differences		between Projected and Actual	01	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	01	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer		Pension	between Expected and Actual	Changes in	Investment	Changes in Employer	and Proportionate Share	and Actual	Changes in	Investment	Changes in Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Employer Fotal Expense/(Income)
4431 Corbett C		Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	O Contributions	Experience	Assumptions	Earnings	58.448		Expense/(income)	(229,997)		(236,285)
	nce Public Academy	0	0	0	0	37.374	127.473	U	0	0	438.679	0	0	(100.338)		(230,205)
	utte Community Charter School	1,297,661	121.470	324.844	0	328.051	56,622	U	3.415	960.648	430,679 59.863	0	188,229	59,226		278.402
	ublic Charter School	4,073,243	381.282	1.019.655	0	2.886.789	366.537	0	10.720	3.015.390	1.788.819	63.514	590.836	(2.105)		694.153
	olf Charter School	902,721	84.501	225.978	0	145.997	63.531	0	2.376	668.278	1,700,019	03,514	130,942	67.770		227.187
	Of Arts & Academics	902,721	84,301	223,970	0	71.798	13,798	0	2,370	000,270	815.574	65.456	130,942	(221,247)		(238.377)
	r Advance Learning	928.649	86.928	232.469	0	15.005	110.816	0	2.444	687.472	322.894	05,450	134.703	(79.338)		97.813
	r Advance Learning urce Family Charter	920,049	00,920	232,409	0	13,003	110,610	0	2,444	007,472	322,094	0	134,703	(1,441)		(1.441)
	Allorep Academy	623.190	58.335	156.003	0	64.797	384.167	0	1.640	461.343	130.932	0	90.396	20.730		207.103
4440 Sheridan 4441 Baker We		9.871.491	924,036	2.471.132	0	3,893,023	1.180.147	0	25.979	7.307.789	130,932	0	1.431.888	1,394,216	441.465	3,267,569
4443 Knova Le		1,220,825	114.277	305.609	0	29.001	65.798	0	3.213	903.767	299.547	11.036	177.084	(106,325)		98.701
	Pearson Academy, Inc.	521,321	48.799	130.502	0	245,574	88.839	Ů	1.372	385,930	411.640	12.988	75.619	(42,821)		59.736
	Community Charter School	1.257.888	117.747	314.887	0	192,649	65.530	n	3.310	931,204	161,461	12,000	182.460	30.387		239.956
	Spanish Immersion Charter School	1,666,204	155.968	417,101	0	520,422	142.969	n	4.385	1.233,478	110.730	0	241.688	139,313		434.071
	Barlow Web Academy	2,580,227	241.526	645,908	0	476,089	238.599	Ö	6.791	1,910,122	19,426	0	374,269	122,600		579.163
4449 Mosier Mi		_,,	-11,020	0	0	0	0	Ö) 0	0	97.943	1.868	0,0	(89,119)		(95,006)
4450 Sauvie Isla		1.477.117	138.268	369.767	0	447.389	36.140	Ö	3.887	1,093,498	285,336	4.343	214,260	(13,983)		219,636
	dge Academy Charter School	658.714	61.660	164.896	0	171,484	21.994	Ö	1.734	487,641	380.848	16.533	95,548	(43,588)		58,427
	olumbia Family School	254.155	23.791	63,623	Ō	27.007	30.618	ō	669	188.149	36,748		36.866	5,669		52.058
4453 Woodland	d Educational Initiative	520,800	48,750	130,372	0	218,208	72,039	0	1,371	385,544	570,684	36,844	75,544	(47,459)	15,447	43,532
4454 Le Monde	e Immersion Charter School	1.636.916	153,226	409.769	0	495,082	118,605	O	4,308	1,211,796	13,217	0	237,439	153,148	48,804	439.391
4455 Hope Chi	inese Charter School	1,800,948	168,581	450,832	0	422,819	81,063	0	4,740	1,333,228	11,314	453	261,233	180,634	43,585	485,452
4456 Insight Sc	chool of Oregon Charter	1,859,196	174,033	465,413	0	776,636	289,285	0	4,893	1,376,348	23,023		269,682	135,491	87,992	493,165
4457 Oregon V	/irtual Education East	112,538	10,534	28,172	0	10,128	966	0	296	83,311	4,958	14,331	16,324	2,074	(2,058)	16,340
4458 Oregon V	/irtual Education West	112,538	10,534	28,172	0	10,467	966	0	296	83,311	3,296	14,258	16,324	5,960		20,456
4459 Crater Lal	ke Charter Academy	1,237,369	115,826	309,751	0	240,326	70,434	0	3,256	916,014	73,700	9,594	179,484	129,320	39,703	348,507
4460 Kairos Pd	tx	1,368,940	128,142	342,687	0	476,623	148,808	0	3,603	1,013,416	0	0	198,569	232,773	57,125	488,467
4461 Mountain	View Academy	0	0	0	0	12,579	0	0	0	0	194,746	11,897	0	(47,704)	(11,027)	(58,731)
4462 Bend Inte	ernational School	924,478	86,537	231,425	0	191,636	57,876	0	2,433	684,384	158,041	0	134,098	129,499	35,533	299,130
4463 Dallas Co	mmunity School-Community Innovation Partners	516,946	48,390	129,407	0	143,779	49,873	0	1,360	382,691	161,279	13,466	74,985	66,638	15,929	157,552
4464 The Valle	y School Of Southern Oregon	398,311	37,285	99,709	0	164,080	58,837	0	1,048	294,867	61,678		57,776	66,077	24,549	148,402
	ducational Foundation	203,778	19,075	51,012	0	105,977	6,482	0	536	150,856	99,297	25,323	29,559	29,849	379	59,787
4467 Cannon B		259,107	24,254	64,862	0	176,017	25,308	0	682	191,815	21,587	292	37,584	54,652		105,143
4468 Frontier C		2,192,579	205,240	548,868	0	1,783,649	371,904	0	5,770	1,623,149	0	0	318,040	507,437		946,855
4469 Desert Sk		733,703	68,679	183,668	0	615,334	62,895	0	1,931	543,155	0	10,754	106,426	172,878	23,939	303,243
4470 Oregon F		1,177,560	110,227	294,779	0	1,315,708	284,564	0	3,099	871,739	0	0	170,809	307,382		557,881
	a Community School	345,408	32,332	86,466	0	382,367	112,204	0	909	255,703	0	0	50,102	89,843		172,997
	quiry Charter School	0	0	0	0	0	15,929	0	0	0	0	0	0	0	3,935	3,935
	e Connections Academy	406,526	38,054	101,766	0	475,189	510,281	0	1,070	300,948	0	0	58,968	107,997		285,641
	or Quality Virtual Education Inc	0	0	0	0	0	17,152	0	0	0	0	0	0	0	3,898	3,898
4479 Harmony	Academy	325,011	30,423	81,360	0	379,906	52,372	0	855	240,603	0	0	47,144	86,342	14,441	147,927

Exhibit E

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
1000	State Agencies	SLGRP	989,767,098	1,807,576,194	299,981,859	3,097,325,152	15.32%	8.64%	13.00%	2,874,050,304
1039	SAIF	SLGRP	31,162,141	51,456,872	-	82,619,013	15.32%	8.64%	13.00%	71,258,995
1252	Oregon State University	SLGRP	73,831,896	200,179,847	-	274,011,743	15.32%	8.64%	13.00%	235,100,350
2000	Lake County	SLGRP	829,137	2,223,176	1,261,767	4,314,081	17.06%	8.64%	13.00%	4,654,776
2001	Clackamas County	Indep	56,661,999	89,422,050	25,608,287	171,692,335	15.89%	8.64%	13.00%	167,552,289
2002	Curry County	Indep	1,518,195	2,738,294	1,205,886	5,462,374	17.43%	8.64%	13.00%	5,718,877
2003	Douglas County	Indep	7,872,146	13,774,359	4,901,703	26,548,208	17.74%	8.64%	13.00%	27,345,768
2004	Harney County	SLGRP	928,886	3,056,697	577,138	4,562,721	15.87%	8.64%	13.00%	4,336,002
2005	Jackson County	SLGRP	15,949,426	27,617,784	8,380,586	51,947,796	16.15%	8.64%	13.00%	51,289,123
2006	Jefferson County	Indep	1,588,746	3,490,824	2,052,153	7,131,723	16.83%	8.64%	13.00%	7,681,270
2007	Klamath County	SLGRP	1,164,543	-	3,185,697	4,350,240	20.23%	8.64%	13.00%	6,294,678
2008	Lane County	Indep	33,154,151	59,143,701	11,069,199	103,367,051	15.97%	8.64%	13.00%	97,911,570
2009	Marion County	SLGRP	29,297,599	49,015,772	13,536,557	91,849,928	16.02%	8.64%	13.00%	89,665,846
2011	Washington County	SLGRP	52,848,475	77,250,067	27,285,306	157,383,848	15.93%	8.64%	13.00%	156,448,365
2012	Grant County	SLGRP	1,057,276	2,161,673	690,804	3,909,752	16.69%	8.64%	13.00%	3,922,469
2013	Umatilla County	SLGRP	5,557,672	9,136,125	2,834,827	17,528,624	16.49%	8.64%	13.00%	17,436,686
2014	Linn County	Indep	15,463,734	19,726,382	6,148,987	41,339,103	16.77%	8.64%	13.00%	41,256,161
2015	Yamhill County	Indep	8,882,684	20,750,986	3,831,939	33,465,609	16.45%	8.64%	13.00%	31,973,253
2016	Sherman County	SLGRP	1,466,341	1,246,893	273,659	2.986.893	15.22%	8.64%	13.00%	2,773,547
2017	Columbia County	SLGRP	3,391,836	6,385,564	2,306,643	12,084,043	15.85%	8.64%	13.00%	12,093,276
2018	Coos County	SLGRP	5,986,661	8,970,679	3,171,123	18,128,463	16.16%	8.64%	13.00%	18,112,558
2020	Wasco County	SLGRP	2,221,101	3,965,317	1,119,920	7,306,338	15.44%	8.64%	13.00%	7,079,070
2021	Baker County	SLGRP	2,011,127	2,897,312	811,166	5,719,605	15.78%	8.64%	13.00%	5,548,750
2022	Gilliam County	SLGRP	940,194	1,172,330	193,726	2,306,249	15.23%	8.64%	13.00%	2,122,839
2023	Morrow County Rural School District Board	Indep	-	-,,	-	_,,	0.00%	0.00%	0.00%	-,,
2027	Deschutes County	SLGRP	24,240,777	41,015,277	11,985,413	77,241,468	15.93%	8.64%	13.00%	75,666,914
2028	Union County	Indep	,2 .0,		- 1,000,110		0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	3,292,155	3,432,786	895,473	7,620,415	15.34%	8.64%	13.00%	7,221,002
2036	Clatsop County	SLGRP	4,946,234	7,829,686	3,444,406	16,220,327	16.40%	8.64%	13.00%	16,662,906
2037	Polk County	Indep	6,412,817	11,320,685	3,117,790	20,851,293	15.82%	8.64%	13.00%	20,292,817
2038	Multnomah County	SLGRP	138,704,294	216,319,233	35,460,507	390,484,034	15.99%	8.64%	13.00%	366,656,362
2039	Malheur County	Indep	3,002,010	3,675,869	1,709,291	8,387,171	16.18%	8.64%	13.00%	8,573,912
2040	Benton County	SLGRP	8,668,260	19,706,523	3,680,104	32,054,888	15.40%	8.64%	13.00%	30,121,519
2042	Josephine County	SLGRP	5,928,393	11,861,439	3,881,940	21,671,772	15.46%	8.64%	13.00%	21,364,550
2043	Lincoln County	SLGRP	1,238,361	-	4,206,809	5,445,170	20.58%	8.64%	13.00%	7,986,090
2044	Crook County	SLGRP	554,716	_	1,714,821	2,269,537	20.08%	8.64%	13.00%	3,298,873
2050	Wallowa County	Indep	59,706	_	296,890	356,596	27.63%	8.64%	13.00%	554,970
2052	Tillamook County	Indep	39,700		290,090	330,390	0.00%	0.00%	0.00%	554,970
2099	State Judiciary	Indep	25,861,231	_	-	25,861,231	19.65%	0.00%	0.00%	29,474,045
2100	City of Roseburg	SLGRP	4,034,797	3,248,423	4,827,238	12,110,458	17.53%	8.64%	13.00%	14,320,582
2101	City of Salem	Indep	38,045,417	37,020,642	18,574,700	93,640,759	17.55%	8.64%	13.00%	97,924,955
2101	City of Medford	SLGRP	16,341,920	17,509,970	8,444,648	42,296,538	17.13%	8.64%	13.00%	44,647,570
2102	City of Albany	SLGRP	12,917,677	, ,		42,296,536 32,504,396	17.00%	8.64%		, ,
	, ,			11,046,597	8,540,122				13.00%	35,354,218
2104	City of Ashland	SLGRP SLGRP	7,402,510	8,793,245	3,629,758	19,825,513	16.49%	8.64%	13.00%	20,140,561
2105	City of Astoria		2,280,915	3,731,645	1,492,914	7,505,475	16.23%	8.64%	13.00%	7,616,314
2106	City of Beaverton	Indep	17,355,453	21,017,150	8,965,552	47,338,155	16.97%	8.64%	13.00%	48,747,628
2107	City of Bend	Indep	16,836,119	27,082,113	12,067,159	55,985,391	17.15%	8.64%	13.00%	58,345,750



Exhibit E

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

			OPSRP General	OPSRP
		Tier 1/Tier 2	Service	Police & Fire
Normal Co	st Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2109	City of Canby	SLGRP	2,374,841	2,869,265	1,931,516	7,175,622	16.27%	8.64%	13.00%	7,658,562
2110	City of Coquille	SLGRP	519,787	661,491	372,878	1,554,156	16.83%	8.64%	13.00%	1,644,324
2111	City of Eugene	Indep	44,573,718	54,278,140	22,387,676	121,239,534	16.80%	8.64%	13.00%	124,024,752
2112	City Of Forest Grove	Indep	293,508	342	980,990	1,274,840	16.09%	8.64%	13.00%	1,791,788
2113	City of Grants Pass	SLGRP	5,093,072	5,836,391	5,383,683	16,313,146	17.50%	8.64%	13.00%	18,439,815
2114	City of Gresham	Indep	18,746,317	20,114,914	16,344,933	55,206,164	18.25%	8.64%	13.00%	62,160,288
2115	City of Hillsboro	Indep	24,730,698	34,024,890	15,172,064	73,927,652	16.35%	8.64%	13.00%	75,732,858
2117	City of McMinnville	SLGRP	5,130,204	4,625,943	5,011,661	14,767,809	17.40%	8.64%	13.00%	16,847,321
2118	City of Ontario	Indep	1,250,687	451,212	1,511,841	3,213,740	19.67%	8.64%	13.00%	4,147,726
2119	City of Oregon City	SLGRP	6,137,785	6,833,714	2,731,317	15,702,816	16.03%	8.64%	13.00%	15,718,134
2120	City of Lake Oswego	SLGRP	12,685,412	11,712,892	4,859,273	29,257,578	17.53%	8.64%	13.00%	30,332,602
2121	City of Portland	SLGRP	126,591,988	279,685,195	70,790,473	477,067,656	14.33%	8.64%	13.00%	451,543,575
2122	City of Redmond	SLGRP	3,775,089	7,373,474	3,251,294	14,399,857	16.12%	8.64%	13.00%	14,802,577
2123	City of St Helens	SLGRP	1,649,368	2,332,820	1,242,900	5,225,089	15.14%	8.64%	13.00%	5,346,356
2125	City of Vernonia	SLGRP	85,068	433,534	208,184	726,787	17.08%	8.64%	13.00%	773,415
2126	City of West Linn	SLGRP	2,947,246	3,995,526	2,315,112	9,257,884	15.22%	8.64%	13.00%	9,566,281
2127	City of Cottage Grove	Indep	1,298,810	2,664,989	1,020,909	4,984,708	17.63%	8.64%	13.00%	5,163,931
2128	City of Tillamook	SLGRP	535,263	797,738	600,333	1,933,334	15.96%	8.64%	13.00%	2,099,658
2129	City of Sweet Home	Indep	457,779	· -	804,646	1,262,425	18.44%	8.64%	13.00%	1,734,391
2131	City of Drain	SLGRP	95,264	487,595	-	582,859	16.64%	8.64%	13.00%	504,798
2132	Eugene Water & Electric Board	SLGRP	12,449,310	32,092,388	-	44,541,698	13.56%	8.64%	13.00%	36,964,400
2135	McMinnville Water & Light Department	SLGRP	1,919,453	3,471,976	-	5,391,429	13.98%	8.64%	13.00%	4,496,161
2138	City of Hood River	SLGRP	1,925,456	1,933,948	1,440,541	5,299,945	18.69%	8.64%	13.00%	5,953,263
2139	City of Reedsport	SLGRP	482,165	684,736	258,222	1,425,123	16.18%	8.64%	13.00%	1,431,733
2140	City of Lebanon	SLGRP	2,203,553	2,787,833	1,483,288	6,474,674	16.95%	8.64%	13.00%	6,821,474
2142	City of Sherwood	SLGRP	2,841,413	4,545,688	1,222,817	8,609,917	16.35%	8.64%	13.00%	8,435,134
2143	City of Oakland	SLGRP	47,737	129,693	-,,	177,430	12.67%	8.64%	13.00%	144,893
2145	City of Vale	SLGRP	96,882	328,513	39,879	465,273	14.49%	8.64%	13.00%	421,272
2146	City of Prineville	Indep	1,297,463	2,208,675	1,429,381	4,935,519	15.37%	8.64%	13.00%	5,238,018
2147	City of Wheeler	SLGRP	-,207,100	170,588	-, 120,001	170,588	15.41%	8.64%	13.00%	144,440
2148	City of Klamath Falls	SLGRP	4,225,200	4,783,166	1,206,730	10,215,096	17.16%	8.64%	13.00%	10,122,071
2149	City of Canyonville	Indep	75,249	248,512	-,200,.00	323,761	13.86%	8.64%	13.00%	270,911
2150	City of Bandon	SLGRP	980,813	801,948	297,375	2,080,136	15.05%	8.64%	13.00%	1,995,216
2152	City of Coos Bay	Indep	2,881,938	2,790,742	1,798,368	7,471,049	20.47%	8.64%	13.00%	8,566,663
2154	City of Pendleton	SLGRP	2,900,969	4,492,841	2,604,591	9,998,402	17.90%	8.64%	13.00%	10,845,267
2155	City of Corvallis	SLGRP	11,898,688	14,556,332	8,395,577	34,850,598	16.25%	8.64%	13.00%	36,527,609
2157	City of Monmouth	SLGRP	1,120,395	1,811,614	691,449	3,623,458	15.18%	8.64%	13.00%	3,590,042
2158	City of Milton-Freewater	SLGRP	1,375,034	2,192,779	652,606	4,220,419	15.45%	8.64%	13.00%	4,098,419
2159	City of Baker City	SLGRP	1,260,414	1,125,209	1,551,034	3,936,657	16.81%	8.64%	13.00%	4,581,064
2160	City of Hermiston	SLGRP	3,195,914	2,630,088	1,214,819	7,040,821	16.13%	8.64%	13.00%	7,096,178
2161	City of Pilot Rock	SLGRP	113,982	146,281	107,910	368,172	14.93%	8.64%	13.00%	389,496
2162	City of Clatskanie	Indep	196,538	428,192	107,510	624,730	21.20%	8.64%	13.00%	604,222
2163	City of Milwaukie	SLGRP	3,195,681	6,348,659	2,112,684	11,657,025	16.96%	8.64%	13.00%	11,787,387
2165	City of Cornelius	Indep	1,255,998	1,133,948	484,492	2,874,438	14.98%	8.64%	13.00%	2,800,906
2166	City of Nyssa	SLGRP	179,431	290,780	232,018	702,229	17.38%	8.64%	13.00%	786,015
2167	City of Athena	Indep	129.143	169,330	232,010	298,473	10.26%	8.64%	13.00%	220,226
2167	City of Oakridge	SLGRP	341,558	397,562	481,272	1,220,392	18.19%	8.64%	13.00%	1,441,503
2100	City of Cantinge	SLUKE	341,330	397,302	401,212	1,220,392	10.19%	0.04%	13.00%	1,441,303



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2170	City of Madras	SLGRP	626,604	1,136,959	441,508	2,205,071	17.73%	8.64%	13.00%	2,290,061
2172	City of Sandy	SLGRP	1,083,532	3,514,736	936,402	5,534,670	16.67%	8.64%	13.00%	5,472,235
2174	City of Mt Angel	Indep	146,223	403,369	329,775	879,367	19.25%	8.64%	13.00%	1,014,961
2175	City of Umatilla	SLGRP	641,471	1,198,878	575,498	2,415,848	17.11%	8.64%	13.00%	2,541,993
2176	City of Scappoose	SLGRP	1,155,087	1,026,615	372,357	2,554,059	15.90%	8.64%	13.00%	2,510,513
2177	City of Condon	SLGRP	118,108	89,348	-	207,456	12.67%	8.64%	13.00%	162,445
2178	City of Boardman	SLGRP	439,136	425,111	645,291	1,509,538	15.93%	8.64%	13.00%	1,763,950
2179	City of Estacada	SLGRP	390,823	958,139	-	1,348,962	15.31%	8.64%	13.00%	1,158,318
2180	City of Enterprise	SLGRP	285,713	247,900	251,630	785,243	13.82%	8.64%	13.00%	828,190
2181	City of Central Point	SLGRP	2,158,469	1,776,684	1,504,450	5,439,603	15.63%	8.64%	13.00%	5,788,477
2182	City of Cascade Locks	SLGRP	265,303	448,762	100,333	814,398	16.64%	8.64%	13.00%	791,240
2183	City of Myrtle Point	SLGRP	364,184	404,254	518,219	1,286,657	16.76%	8.64%	13.00%	1,497,991
2184	City of Port Orford	SLGRP	230,123	365,406	57,210	652,739	16.74%	8.64%	13.00%	621,331
2185	City of Wood Village	SLGRP	173,594	525,196	- , -	698,790	15.17%	8.64%	13.00%	597,432
2186	City of Chiloguin	Indep	58,223	82,022	-	140,245	16.66%	8.64%	13.00%	125,709
2187	City of Philomath	SLGRP	399,840	729,764	367,252	1,496,856	15.53%	8.64%	13.00%	1,546,196
2188	City of Talent	SLGRP	340,129	803,115	375,981	1,519,226	16.71%	8.64%	13.00%	1,591,303
2189	City of Willamina	Indep	138,043	505,693	-	643,736	14.53%	8.64%	13.00%	544,515
2191	City of Huntington	SLGRP	-	120,493	_	120,493	15.41%	8.64%	13.00%	102,024
2192	City of North Plains	SLGRP	98,788	637,768	_	736,556	12.67%	8.64%	13.00%	612,606
2193	City of Heppner	SLGRP	5,228	379,248	_	384,476	12.66%	8.64%	13.00%	324,956
2194	City of Cave Junction	SLGRP	61,266	431,755	_	493,021	16.64%	8.64%	13.00%	424,705
2195	City of Metolius	Indep	-	141,842	_	141,842	21.36%	8.64%	13.00%	120,100
2196	City of Hubbard	SLGRP	286,278	233,482	206,295	726,055	16.65%	8.64%	13.00%	793,292
2197	City of Myrtle Creek	SLGRP	266,592	389,363	407,347	1,063,302	14.47%	8.64%	13.00%	1,183,587
2198	City of Carlton	SLGRP	88,491	478,497	122,581	689,569	12.67%	8.64%	13.00%	659,814
2199	City of Junction City	SLGRP	848,604	1,283,950	484,445	2,616,999	14.67%	8.64%	13.00%	2,558,626
2200	City of Wallowa	SLGRP	82,933	95,369		178,302	13.41%	8.64%	13.00%	145,254
2201	City of Coburg	SLGRP	210,456	541,603	122,056	874,115	12.67%	8.64%	13.00%	802,062
2202	City of Dallas	SLGRP	1,645,402	3,165,072	1,277,166	6,087,639	16.49%	8.64%	13.00%	6,229,400
2203	City of Rockaway Beach	SLGRP	264,269	435,145	182,564	881,978	14.98%	8.64%	13.00%	880,480
2204	City of Burns	SLGRP	172,554	195,493	331,611	699,658	15.38%	8.64%	13.00%	832,455
2205	City of Elgin	SLGRP	12,921	565,151	-	578,072	12.67%	8.64%	13.00%	488,020
2206	City of Weston	SLGRP	38,043	146,036	_	184,079	12.67%	8.64%	13.00%	151,608
2207	City of Mill City	SLGRP	77,351	239,732	_	317,083	12.67%	8.64%	13.00%	259,828
2208	City of Fairview	SLGRP	683,734	917,852	_	1,601,586	14.30%	8.64%	13.00%	1,344,252
2209	City of Monroe	SLGRP	-	184,357		184,357	15.41%	8.64%	13.00%	156,099
2210	City of Helix	Indep	_	42,879	_	42,879	16.87%	8.64%	13.00%	36,306
2211	City of Jefferson	SLGRP	172,012	297,840	-	469,852	14.64%	8.64%	13.00%	398,246
2212	Town of Lakeview	SLGRP	272,572	351,159	133,645	757,376	16.35%	8.64%	13.00%	762,562
2213	City of Stanfield	Indep	203,348	173,247	176,043	552,638	20.19%	8.64%	13.00%	657,155
2214	City of Yamhill	SLGRP	176,784	234,656	44,930	456,369	17.56%	8.64%	13.00%	448,245
2215	City of Powers	Indep	170,764	234,030	44,930	450,509	0.00%	0.00%	0.00%	440,243
2215	City of Brookings	SLGRP	- 454,570	1,155,733	955,528	2,565,831	16.62%	8.64%	13.00%	2,894,971
2216 2217	City of Sutherlin	SLGRP	746,590	1,155,733		, ,	15.53%	8.64% 8.64%	13.00%	
2217	•				1,058,857	3,063,923		8.64% 8.64%		3,376,112
	City of Prairie City	Indep	99,611	87,117	-	186,728	10.23%		13.00%	132,867
2219	City of Sheridan	Indep	324,690	586,580	-	911,270	13.46%	8.64%	13.00%	750,148



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

Part									OPSRP	OPSRP	
2220 City of Gaintsias SLGRP 96,182 296,924 305,706 1267% 8.64% 13.00% 248,088 2222 City of Silente SLGRP 10.0842 907,557 1,070,439 12.67% 8.64% 13.00%	Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
2221 Chy of Sistems	Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2222 City of Jandschamille Indep \$17,081 \$47,002 \$45,678 \$1,210,861 \$15,77% \$8,64% \$13,00% \$2,600,527 \$2224 City of Faths City \$1,688 \$5,074 \$17,242 - 20,018 \$16,64% \$8,64% \$13,00% \$2,600,527 \$2225 City of Edn \$1,689 \$2,220,218 \$16,64% \$8,64% \$13,00% \$2,600,527 \$2225 City of Edn \$1,689 \$2,200,218 \$16,64% \$8,64% \$13,00% \$19,2830 \$2,225 City of Edn \$1,689 \$2,200,218 \$1,644% \$1,64% \$1,500% \$1,688 \$2,220 \$1,649 \$1,644% \$1,64% \$1,500% \$1,688 \$1,648	2220	City of Garibaldi	SLGRP	96,182	209,524	-	305,706	12.67%	8.64%	13.00%	248,088
2222 City of Cammon Benech SLGRP 698,953 1,409,221 515,009 2,624,333 15,52% 8,64% 13,00% 22,626,827	2221	City of Sisters	SLGRP	162,882	907,557	-	1,070,439	12.67%	8.64%	13.00%	888,142
2226 City of Falls City SLGRP SJG74 107.42	2222	City of Jacksonville	Indep	317,081	487,602	405,678	1,210,361	15.77%	8.64%	13.00%	1,330,467
2225 City of Hines	2223	City of Cannon Beach	SLGRP	699,503	1,409,221	515,609	2,624,333	15.52%	8.64%	13.00%	2,620,527
2226 City of Himes	2224	City of Falls City	SLGRP	53,074	167,242	-	220,316	16.64%	8.64%	13.00%	192,830
2227 Town Of Bonaraza Indep - - - 0.09% 0.00%	2225	City of Echo	SLGRP	60,831	32,859	-	93,690	16.64%	8.64%	13.00%	86,531
2228 City of Unmor	2226	City of Hines	SLGRP	-	222,002	187,997	409,999	15.41%	8.64%	13.00%	478,805
2230 City of John Day SLGRP 13,145 397,944 144,894 674,673 12,67% 8,64% 13,00% 657,727 2231 City of Banks SLGRP - 451,820 - 451,820 15,41% 8,64% 13,00% 332,555 2232 City of Ladaysuta SLGRP 23,7727 287,485 - 525,212 144,30% 8,64% 13,00% 312,930 2233 City of Ladaysuta SLGRP 23,7727 287,485 - 525,212 144,30% 8,64% 13,00% 12,400,519 2234 City of Armshy SLGRP 344,410 147,410 - 191,820 16,64% 8,64% 13,00% 1,240,519 2236 City of Armshy SLGRP 444,410 147,410 - 191,820 16,64% 8,64% 13,00% 1,240,519 2236 City of Criewall SLGRP 419,820 613,9115 - 1,033,737 13,27% 8,64% 13,00% 342,934 2236 City of Troutation SLGRP 181,818 183,81 243,855 247,410 24,835	2227	Town Of Bonanza	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2231 Cify of Isanks SLGRP - 451,820 - 451,820 15,41% 8,64% 13,00% 322,930	2228	City of Turner	SLGRP	240,735	230,462	61,949	533,146	15.04%	8.64%	13.00%	500,970
2231 City of Banks SLGRP - 451,820 - 451,820 - 451,820 - 380,579 1637% 8.64% 13.00% 321,290		· ·	SLGRP								
2232 City of Lafbygethe Indep					,	-	,				
2233 City of Larlsyette		•		-		-	,				
2234 City of Aumiwille SLGRP 352,551 462,068 338,952 1,155,571 15,89% 8,64% 13,00% 12,40,519 2236 City of Crieswell SLGRP 419,826 613,911 - 191,820 13,027% 8,64% 13,00% 842,934 2237 City of Troutdale SLGRP 1,168,681 - 3,780,946 - 3,780,946 13,62% 8,64% 13,00% 824,934 2238 City of Wilsonwille SLGRP 861,838 1,634,830 467,190 2,968,887 16,03% 8,64% 13,00% 2,998,270 2240 City of Wilsonwille SLGRP 3,725,5117 7,777 - 11,403,594 14,40% 8,64% 13,00% 350,158 2241 City of Bay City SLGRP - 355,934 31,533 387,467 15,41% 8,64% 13,00% 350,158 2242 City of Gaston SLGRP - 355,934 31,533 387,467 15,41% 8,64% 13,00% 350,158 2243 City of Lakeside SLGRP - 202,397 - 202,397 - 202,397 - 202,397 15,41% 8,64% 13,00% 171,374 2245 City of Lakeside SLGRP 283,604 230,598 129,756 643,957 15,13% 8,64% 13,00% 644,888 2247 City of Marini Indep 60,435 - 48,049 106,484 21,76% 8,64% 13,00% 644,888 2247 City of Marini Indep 60,435 - 48,049 106,484 21,76% 8,64% 13,00% 65,740 2247 City of Marini Indep 60,455 - 48,049 106,484 21,76% 8,64% 13,00% 65,740 2248 City of Fossis Indep - 144,959 - 44,356 13,11% 8,64% 13,00% 12,2740 2249 City of Fossis Indep - 2,2740 44,459 - 44,456 13,11% 8,64% 13,00% 12,2740 2249 City of Fossis Indep - 2,2740 44,459 - 44,456 13,11% 8,64% 13,00% 12,2740 2250 City of Fossis Indep - 2,2740 44,459 - 44,456 13,11% 8,64% 13,00% 12,2740 2251 City of Fossis Indep - 2,2740 44,459 - 44,456 13,11% 8,64% 13,00% 43,438 2252 City of Fossis Indep - 2,2740 44,459 - 44,456 13,11% 8,64% 13,00% 43,438 2251 City of Fossis Indep - 2,2740 - 22,0740 - 24,456 - 24,446 - 24,446 - 24,446 - 24,446 - 24,446 - 24,446 - 24,446 - 2		· ·		237.727		-					
2236 City of Amily						338.952					
2236 Cily of Creswell		· ·				-					
2237 City of Troutadele		, ,			,	_	,				
2248 City of Warrenton		•				_					
240						467 190	, ,				
2241 Cify of Bay Cify SLGRP - 355,934 31,533 387,467 15,41% 8,64% 13,00% 350,158		· ·									, ,
2242 City of Gaston SLGRP - 97,888 - 97,888 - 15,41% 8.64% 13.00% 82,883		•		-	, ,		, ,				, ,
2243 City Of Brownsville				_		-					
2244 Cily of Lakeskide		•		_	•	_	,				
2245 City of Dundee SLGRP 283,604 230,598 129,766 643,957 15,13% 8,64% 13,00% 644,858		•		_		_					
2246 City of Merrill		•		283 604	,	129 756	,				
2247 City of Malin SLGRP 65,853 18,503 - 84,356 13,11% 8,64% 13,00% 65,740 2248 City of Fossil Indep - 144,959 - 144,959 16,87% 8,64% 13,00% 122,740 2249 City of Fossil SLGRP 206,971 452,849 505,714 1,175,554 15.47% 8,64% 13,00% 1,359,950 2250 City of Gold Beach Indep 465,548 184,145 240,416 890,110 16,00% 8,64% 13,00% 959,872 2251 City of Dayton SLGRP 253,760 278,107 181,925 713,792 15,50% 8,64% 13,00% 433,207 2252 City of Dayton SLGRP 145,063 370,131 - 515,194 14,24% 8,64% 13,00% 433,207 2253 Town of Butte Falls Indep - 71,091 48,218 119,310 16,67% 8,64% 13,00% 49,413 2252		•					,				
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2268 City of Harrisburg SLGRP 145,806 579,117 - 724,923 12.81% 8.64% 13.00% 598,681					, ,		, ,				, ,
	2268	City of Harrisburg	SLGRP	145,806	5/9,117	-	724,923	12.81%	8.64%	13.00%	598,681



Exhibit E

			OPSRP General	OPSRP
		Tier 1/Tier 2	Service	Police & Fire
Normal Co	st Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service		
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2269	City of Durham	SLGRP	-	74,215	-	74,215	15.41%	8.64%	13.00%	62,839
2270	City of Lyons	SLGRP	25,831	52,121	-	77,952	16.64%	8.64%	13.00%	69,062
2271	City of Columbia City	SLGRP	18,202	472,835	56,021	547,058	21.76%	8.64%	13.00%	509,996
2272	City of Aurora	SLGRP	-	303,392	-	303,392	15.41%	8.64%	13.00%	256,888
2273	City of Silverton	SLGRP	1,370,256	1,082,368	736,555	3,189,179	16.39%	8.64%	13.00%	3,358,506
2274	City of Gold Hill	SLGRP	· · · · -	142,200	-	142,200	15.41%	8.64%	13.00%	120,404
2275	City of Toledo	SLGRP	511,438	1,306,724	476,601	2,294,763	16.77%	8.64%	13.00%	2,341,187
2276	City of Newport	SLGRP	873,652	· · · · -	1,679,750	2,553,402	20.21%	8.64%	13.00%	3,622,651
2277	City Of Rajneeshpuram	Indep	· <u>-</u>	-	-	· · · -	0.00%	0.00%	0.00%	· · · · -
2278	City of Springfield	SLGRP	14,176,473	9,235,717	9,431,521	32,843,711	17.10%	8.64%	13.00%	36,470,855
2279	City of Keizer	Indep	2,624,381	3,529,036	1,666,032	7,819,449	19.48%	8.64%	13.00%	8,530,587
2280	City of Winston	SLGRP	261,951	751,732	435,950	1,449,633	17.89%	8.64%	13.00%	1,582,727
2281	City of Manzanita	SLGRP	97,770	408,182	209,094	715,046	19.69%	8.64%	13.00%	780,740
2282	City of Eagle Point	Indep	265,557	-	647,495	913,052	18.65%	8.64%	13.00%	1,288,927
2283	City of Maupin	Indep	79,206	259,785	-	338,991	17.35%	8.64%	13.00%	299,670
2284	City of Halsey	SLGRP	69,576	202,413	-	271,989	12.67%	8.64%	13.00%	222,515
2285	City of Veneta	SLGRP	438,811	673,027	-	1,111,838	16.12%	8.64%	13.00%	980,136
2286	City of Millersburg	SLGRP	69,207	321,037	-	390,244	12.67%	8.64%	13.00%	322,686
2287	City of King City	SLGRP	105,431	-	354,394	459,825	19.69%	8.64%	13.00%	668,651
2288	City of Tualatin	SLGRP	3,010,910	7,119,512	2,378,918	12,509,340	17.06%	8.64%	13.00%	12,687,655
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,342,277	1,410,171	723,553	3,476,000	14.58%	8.64%	13.00%	3,448,439
2291	City of Florence	SLGRP	855,154	2,042,968	728,711	3,626,834	13.98%	8.64%	13.00%	3,550,532
2292	City of North Bend	SLGRP	1,574,854	1,163,096	1,454,396	4,192,346	17.09%	8.64%	13.00%	4,795,794
2293	City of Lowell	SLGRP	-	305,999	-	305,999	15.41%	8.64%	13.00%	259,095
2294	City of Depoe Bay	SLGRP	160,830	494,080	-	654,910	14.85%	8.64%	13.00%	556,871
2295	City of Tigard	SLGRP	2,514,445	-	4,138,931	6,653,376	20.00%	8.64%	13.00%	9,319,682
2296	City of Happy Valley	SLGRP	1,215,812	3,695,190	-	4,911,002	13.84%	8.64%	13.00%	4,104,748
2297	City of Rainier	Indep	452,693	429,801	87,207	969,700	17.24%	8.64%	13.00%	951,486
2298	City of Lincoln City	SLGRP	2,194,274	4,840,478	1,526,311	8,561,063	16.23%	8.64%	13.00%	8,525,290
2299	City of Dunes City	SLGRP	-	57,047	-	57,047	15.41%	8.64%	13.00%	48,303
2300	City of Yachats	SLGRP	153,936	367,277	-	521,213	16.64%	8.64%	13.00%	459,547
2301	City of Moro	SLGRP	-	97,613	-	97,613	15.41%	8.64%	13.00%	82,651
2302	City of Mt. Vernon	SLGRP	71,590	92,120	-	163,710	16.64%	8.64%	13.00%	147,093
2303	City of Woodburn	SLGRP	3,508,377	3,950,407	1,912,434	9,371,218	15.90%	8.64%	13.00%	9,538,849
2304	City of Gladstone	SLGRP	1,346,881	888,499	1,585,028	3,820,408	16.39%	8.64%	13.00%	4,484,721
2305	City of Elkton	SLGRP	44,073	11,917	-	55,990	12.67%	8.64%	13.00%	42,478
2306	City of Imbler	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2307	City of Yoncalla	SLGRP	48,155	171,398	-	219,553	12.67%	8.64%	13.00%	180,514
2308	City of North Powder	SLGRP	-	27,517	-	27,517	15.41%	8.64%	13.00%	23,299
2309	City of Gearhart	Indep	295,444	272,507	115,021	682,972	17.97%	8.64%	13.00%	716,605
2501	Port of The Dalles	SLGRP	111,499	56,047	-	167,546	12.67%	8.64%	13.00%	129,392
2507	Port of Astoria	Indep	230,933	1,324,297	-	1,555,230	12.06%	8.64%	13.00%	1,282,842
2508	Multnomah Drainage	SLGRP	440,686	2,161,358	-	2,602,044	12.67%	8.64%	13.00%	2,153,907
2510	Horsefly Irrigation District	SLGRP	-	166,067	-	166,067	15.41%	8.64%	13.00%	140,612
2511	Grants Pass Irrigation District	SLGRP	-	469,625	-	469,625	15.41%	8.64%	13.00%	397,641
2512	Port of Portland	SLGRP	25,200,066	43,574,643	5,696,723	74,471,432	15.24%	8.64%	13.00%	67,983,195



Exhibit E

			OPSRP General	OPSRP
		Tier 1/Tier 2	Service	Police & Fire
Normal Co	st Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2513	Port of Coos Bay	SLGRP	199,482	1,463,147	90,186	1,752,815	15.38%	8.64%	13.00%	1,556,340
2515	Klamath County Fire District 1	Indep	1,436,373	847,462	3,617,749	5,901,584	19.62%	8.64%	13.00%	7,948,756
2518	Clackamas County Housing Authority	Indep	1,300,100	1,592,147	-	2,892,247	15.04%	8.64%	13.00%	2,482,206
2519	Home Forward	SLGRP	4,894,375	12,173,575	-	17,067,950	13.86%	8.64%	13.00%	14,242,100
2521	League of Oregon Cities	Indep	120,495	1,780,508	-	1,901,003	11.80%	8.64%	13.00%	1,590,059
2522	Lane Council of Governments	SLGRP	2,549,394	8,740,152	-	11,289,546	14.96%	8.64%	13.00%	9,612,519
2526	Clatskanie PUD	SLGRP	455,006	3,209,169	-	3,664,175	12.67%	8.64%	13.00%	3,051,634
2527	Deschutes Valley Water District	Indep	820,944	497,191	-	1,318,135	14.28%	8.64%	13.00%	1,100,920
2528	Columbia River Fire & Rescue	SLGRP	1,929,194	298,326	2,411,108	4,638,628	20.29%	8.64%	13.00%	6,252,896
2529	East Fork Irrigation District	Indep	127,975	152,385	-	280,360	24.14%	8.64%	13.00%	308,207
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,323,631	2,323,862	-	3,647,493	14.95%	8.64%	13.00%	3,115,381
2533	Owyhee Irrigation District	Indep	372,457	935,696	-	1,308,153	16.26%	8.64%	13.00%	1,143,529
2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	9,142	47,921	-	57,063	21.72%	8.64%	13.00%	52,093
2538	Clackamas Vector Control	SLGRP	-	301,191	-	301,191	15.41%	8.64%	13.00%	255,024
2540	West Extension Irrigation District	SLGRP	100,012	267,026	-	367,038	12.67%	8.64%	13.00%	299,591
2541	Jackson County Vector Control District	SLGRP	-	278,982	-	278,982	15.41%	8.64%	13.00%	236,219
2542	Rainbow Water District	SLGRP	291,552	385,607	-	677,159	16.64%	8.64%	13.00%	607,884
2545	Council of Governments	SLGRP	904,878	7,759,531	-	8,664,409	14.52%	8.64%	13.00%	7,332,202
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	740,331	855	425,049	1,166,235	19.49%	8.64%	13.00%	1,495,160
2550	Nyssa Road Assessment District 2	Indep	65,246	135,375	-	200,621	13.76%	8.64%	13.00%	166,696
2551	Sandy Fire Department	SLGRP	855,370	53,780	888,412	1,797,562	20.15%	8.64%	13.00%	2,419,581
2552	Winston-Dillard Fire District	SLGRP	386,641	65,782	407,452	859,876	20.12%	8.64%	13.00%	1,137,223
2553	Tangent Rural Fire Protection District	SLGRP	675	613	236,398	237,686	21.78%	8.64%	13.00%	367,079
2555	Monroe Fire Department	SLGRP	74,307	25,612	40,156	140,075	19.69%	8.64%	13.00%	168,668
2556	Jackson County Fire District 5	Indep	1,104,150	32,256	1,806,734	2,943,140	20.21%	8.64%	13.00%	4,116,592
2557	Estacada Fire Department	SLGRP	72,372	137,443	1,124,262	1,334,077	21.76%	8.64%	13.00%	1,946,949
2559	Keizer Fire Department	SLGRP	500,684	161,599	2,605,805	3,268,088	20.32%	8.64%	13.00%	4,758,096
2561	Jefferson Rural Fire Protection District	SLGRP	180,474	48,609	158,826	387,909	18.18%	8.64%	13.00%	477,161
2562	Wy'East Fire District	SLGRP	47,511	-	-	47,511	19.69%	8.64%	13.00%	54,259
2563	Central Oregon Irrigation District	SLGRP	483,137	1,443,653	-	1,926,790	14.39%	8.64%	13.00%	1,625,605
2564	Illinois Valley Fire District	SLGRP	88,340	166,597	261,283	516,220	19.69%	8.64%	13.00%	646,152
2567	Charleston Rural Fire Protection District	SLGRP	77,572	12,941	153,525	244,038	21.73%	8.64%	13.00%	346,228
2568	Molalla Rural Fire Protection District 73	SLGRP	636,467	43,812	807,480	1,487,758	20.08%	8.64%	13.00%	2,027,522
2569	Central Oregon Intergovernmental Council	SLGRP	879,943	3,554,977	-	4,434,920	13.02%	8.64%	13.00%	3,674,568
2570	Port of St Helens	Indep	-	1,067,363	-	1,067,363	16.87%	8.64%	13.00%	903,758
2571	Crystal Springs Water District	SLGRP	142,478	494,719	-	637,197	12.67%	8.64%	13.00%	523,590
2572	Local Government Personnel Institute	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2575	Jefferson County Rural Fire Protection District 1	Indep	73,494	60,640	313,371	447,505	16.07%	8.64%	13.00%	604,631
2576	Depoe Bay Rural Fire Protection District	SLGRP	113,832	59,805	911,703	1,085,340	21.76%	8.64%	13.00%	1,604,708
2579	La Pine Rural Fire Protection District	SLGRP	1,096,396	38,857	1,389,130	2,524,384	19.80%	8.64%	13.00%	3,440,987
2580	Marion County Fire District 1	SLGRP	2,348,076	121,599	2,670,600	5,140,274	19.64%	8.64%	13.00%	6,909,118
2581	Port of Umatilla	Indep	170,825	-	-	170,825	20.09%	8.64%	13.00%	199,049
2582	Talent Irrigation District	SLGRP	537,202	192,701	-	729,903	15.88%	8.64%	13.00%	657,948
2585	Rogue River Valley Irrigation District	SLGRP	170,211	277,517	-	447,728	12.67%	8.64%	13.00%	360,061



Exhibit E

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2587	Tualatin Valley Irrigation District	SLGRP	64,344	259,081	-	323,425	12.67%	8.64%	13.00%	266,653
2588	Clatskanie Rural Fire Protection District	SLGRP	299,124	_	1,098,210	1,397,334	21.16%	8.64%	13.00%	2,066,039
2589	West Slope Water District	SLGRP	241,795	291,134	-	532,929	16.64%	8.64%	13.00%	479,870
2590	Redmond Fire & Rescue	SLGRP	2,476,172	709,787	1,850,901	5,036,860	19.65%	8.64%	13.00%	6,286,427
2592	Medford Irrigation District	SLGRP	96,435	382,556	· · · -	478,991	14.65%	8.64%	13.00%	405,859
2594	Metro	SLGRP	22,242,621	52,273,994	-	74,516,615	14.08%	8.64%	13.00%	62,425,650
2595	Canby Fire District	SLGRP	562,731	58,176	1,741,794	2,362,700	18.26%	8.64%	13.00%	3,339,791
2596	Bend Parks & Recreation	Indep	2,530,407	7,273,030		9,803,437	13.52%	8.64%	13.00%	8,142,464
2597	Mapleton Water District	Indep	67,304		_	67,304	16.33%	8.64%	13.00%	63,746
2598	Marion County Housing Authority	SLGRP	151,613	676,782	_	828,395	12.67%	8.64%	13.00%	684,459
2599	South Suburban Sanitary District	SLGRP	236,444	682,605	_	919,049	15.50%	8.64%	13.00%	790,538
2600	Winston-Dillard Water District	SLGRP	151,813	326,200	_	478,013	12.67%	8.64%	13.00%	387,761
2601	Baker Valley Irrigation District	SLGRP	53,756	-	_	53,756	16.64%	8.64%	13.00%	51,881
2602	Aumsville Rural Fire Protection District	SLGRP	54,658	_	164,604	219,262	12.67%	8.64%	13.00%	294,808
2603	Corbett Water District	SLGRP	04,000	174,666	-	174,666	15.41%	8.64%	13.00%	147,893
2604	Netarts-Oceanside Sanitary District	SLGRP	174,123	297,589		471,712	12.67%	8.64%	13.00%	379,930
2605	Scio Fire District	SLGRP	125,401	291,309	_	125,401	18.67%	8.64%	13.00%	135,792
2606	West Valley Housing Authority	SLGRP	390,772	519,604	•	910,376	13.81%	8.64%	13.00%	752,960
2607	Hoodland Fire District 74	SLGRP	409,186		1,002,897	1,446,890	19.89%	8.64%	13.00%	2,052,999
2608	Gaston Rural Fire Protection District		409,100	34,807	1,002,697	177,234	16.87%	8.64%	13.00%	2,052,999
		Indep	- 00 500	-	,	,				
2610	Turner Fire District	Indep	20,532	20,685	485,466	526,683	60.55%	8.64%	13.00%	840,636
2612	Community Services Consortium	SLGRP	1,221,265	3,612,432	-	4,833,697	14.02%	8.64%	13.00%	4,051,802
2613	Polk Soil & Water Conservation District	Indep	36,266	180,556	-	216,822	11.49%	8.64%	13.00%	177,049
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep			-	-	0.00%	0.00%	0.00%	
2617	Clean Water Services	SLGRP	11,540,842	22,412,567	-	33,953,409	14.58%	8.64%	13.00%	28,736,566
2618	Estacada Cemetery District	Indep	7,898	55,839	-	63,737	22.40%	8.64%	13.00%	57,541
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District 4	SLGRP	-	-	444,953	444,953	15.41%	8.64%	13.00%	688,342
2623	Evans Valley Fire District 6	Indep	-	-	119,828	119,828	16.87%	8.64%	13.00%	185,374
2624	Klamath Vector Control	SLGRP	-	105,246	-	105,246	15.41%	8.64%	13.00%	89,114
2625	Port of Newport	SLGRP	281,056	825,802	-	1,106,858	14.47%	8.64%	13.00%	935,102
2626	Tillamook Peoples Utility District	SLGRP	2,755,593	5,619,205	-	8,374,798	14.16%	8.64%	13.00%	7,021,006
2628	McKenzie Fire And Rescue	SLGRP	130,799	108,130	247,758	486,687	19.69%	8.64%	13.00%	624,212
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	2,047	53,508	657,209	712,764	19.69%	8.64%	13.00%	1,064,346
2631	Arch Cape Water-Sanitary District	SLGRP	78,879	56,486	-	135,365	12.67%	8.64%	13.00%	105,793
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	71,167	725,940	-	797,107	13.95%	8.64%	13.00%	672,249
2637	Northeast Oregon Housing Authority	Indep	158,039	728,904	-	886,943	15.81%	8.64%	13.00%	762,096
2638	North Douglas County Fire and EMS	SLGRP	150,221	3,672	311,090	464,983	19.69%	8.64%	13.00%	655,920
2641	Suburban East Salem Water District	SLGRP	224,415	110,270	-	334,685	15.72%	8.64%	13.00%	297,980
2642	Dexter Rural Fire Protection District	SLGRP	-	· -	140,078	140,078	15.41%	8.64%	13.00%	216,700
2643	Sweet Home Cemetery	Indep	43,490	111,693	-	155,183	17.83%	8.64%	13.00%	139,547
2644	Lakeside Water District	Indep	106,782	83,552	-	190,334	12.00%	8.64%	13.00%	145,066
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	118,256	128,405	36,007	282,669	20.66%	8.64%	13.00%	306,131
			, _ 50	,	,	,_00		2.2.70		,



Exhibit E

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

			OPSRP General	OPSRP
		Tier 1/Tier 2	Service	Police & Fire
Normal Co	st Present Value Factors	5.8	9.8	11.9

	ployer Name		Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tior 1/Tior 2	General Service	Police & Fire	
	polovor Namo			0. 0 00	OI OIKI I OIIOC G	Total Valuation	Hei I/Hei Z	Gerieral Service	ronce a rife	
0040 16	ipioyer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2646 Ken	no Rural Fire Protection District	Indep	-	-	154,566	154,566	16.87%	8.64%	13.00%	239,113
2647 Cro	poked River Ranch Rural Fire Protection District	SLGRP	-	1,683	425,698	427,381	15.41%	8.64%	13.00%	659,980
2648 Blac	ck Butte Ranch Rural Fire Protection District	Indep	-	65,822	460,100	525,922	16.87%	8.64%	13.00%	767,508
2649 Colt	Iton Fire Department	SLGRP	29,464	-	50,205	79,669	21.76%	8.64%	13.00%	114,853
2651 lmbl	oler Rural Fire Protection District	SLGRP	11,178	11,291	-	22,469	21.76%	8.64%	13.00%	23,668
2652 The	e Oregon Consortium	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2653 Uma	natilla Fire Department	SLGRP	64,307	22,255	121,603	208,165	21.76%	8.64%	13.00%	288,125
2654 Spri	ring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655 Nor	rth Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657 Mid-	d-Willamette Valley Senior Service Agency	SLGRP	2,818,575	11,455,578	-	14,274,153	14.18%	8.64%	13.00%	12,017,775
	lem Metropolitan Communication Agency	Indep	-	-	-		0.00%	0.00%	0.00%	-
2659 Silve	verton Fire District	SLGRP	316,482	-	157,020	473,502	19.73%	8.64%	13.00%	605,073
2660 Tua	alatin Valley Fire & Rescue	SLGRP	26,243,831	5,548,273	31,379,482	63,171,585	19.86%	8.64%	13.00%	83,471,636
	coln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
	st Central Oregon Association of Counties	Indep	-	-	_	-	0.00%	0.00%	0.00%	-
	tropolitan Area Communications Commission	SLGRP	-	712,940	_	712,940	15.41%	8.64%	13.00%	603,661
	plegate Valley Rural Fire Protection District 9	Indep	178,451	53,979	253,777	486,206	22.08%	8.64%	13.00%	666,829
	NE Community Mental Health Center	Indep	-	-	,	-	0.00%	0.00%	0.00%	-
	ntral City Concern	Indep	_	_	_	_	0.00%	0.00%	0.00%	_
	ntal Health Services West Inc	Indep	_	_	_	_	0.00%	0.00%	0.00%	_
	utheast Mental Health Network Inc	Indep	-	_	_	_	0.00%	0.00%	0.00%	_
	seburg Urban Sanitary Authority	SLGRP	469,534	640,546	_	1,110,080	14.69%	8.64%	13.00%	942,416
	Hood Community Mental Health Ctr	Indep	-	-	_	-	0.00%	0.00%	0.00%	-
	lumbia 911 Communications District	SLGRP	466,332	994,328	_	1,460,660	13.45%	8.64%	13.00%	1,205,703
	ckwood Water PUD	Indep	562,510	1,470,216	_	2,032,726	14.49%	8.64%	13.00%	1,717,606
	rt Orford Library	SLGRP	39,206	36,576	_	75,782	12.67%	8.64%	13.00%	59,780
	stucca Rural Fire District	SLGRP	76,176	402	330,558	407,136	19.70%	8.64%	13.00%	598.752
	podburn Fire District	SLGRP	832,332	110,441	757,180	1,699,954	19.97%	8.64%	13.00%	2,228,928
	rtland Private Industry Council Inc	Indep	-	-	707,100	-	0.00%	0.00%	0.00%	2,220,020
	ntral Oregon Regional Housing Authority	Indep	125,235	1,068,098	_	1,193,333	11.31%	8.64%	13.00%	986,532
	lumbia River Public Utility District	Indep	1,092,296	3,046,455	_	4,138,751	13.06%	8.64%	13.00%	3,406,887
	overdale Rural Fire Protection District	SLGRP	95,591	3,040,433	41,060	136,651	21.76%	8.64%	13.00%	184,163
	rkdale Fire District	SLGRP	91,010	_	54,143	145,153	19.69%	8.64%	13.00%	187,694
	egon Community College Association	Indep	281,004	349,991	-	630,995	18.62%	8.64%	13.00%	599,818
	eston Cemetery	SLGRP	201,004	-	_	-	0.00%	0.00%	0.00%	555,610
	lumbia Drainage Vector Control District	SLGRP	80,836	152,422	-	233,258	12.67%	8.64%	13.00%	188,462
	lk County Fire District 1	Indep	657,902	39,226	822,270	1,519,398	19.60%	8.64%	13.00%	2,053,168
	dmond Area Park & Recreation District	Indep	218,681	626,209	022,270	844,890	13.66%	8.64%	13.00%	703,481
	Islaw Public Library	SLGRP	173,627	243,452	-	417,079	13.58%	8.64%	13.00%	342,891
	•				-	,	12.50%	8.64%	13.00%	
	y-County Insurance Services	Indep SLGRP	1,836,419	4,937,374	400 202	6,773,793	15.41%			5,511,977
	ilomath Fire Department			49,888	482,303	532,192		8.64%	13.00%	788,365
	ashington County Consolidated Communications Agency	SLGRP	2,200,882	5,327,660	400.750	7,528,542	14.00%	8.64%	13.00%	6,298,153
	yton Fire District	SLGRP	229,171	-	123,753	352,924	18.40%	8.64%	13.00%	436,018
	egon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
	Isey Shedd Rural Fire Protection District	Indep	20,053		144,016	164,069	15.16%	8.64%	13.00%	240,425
	etco Library Board	SLGRP	59,575	337,730	-	397,305	16.64%	8.64%	13.00%	343,459
2700 Low	well Rural Fire Protection District	SLGRP	8,221	-	115,069	123,290	19.69%	8.64%	13.00%	187,400



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	514,666	-	574,831	1,089,497	19.48%	8.64%	13.00%	1,470,754
2702	Banks Fire District 13	Indep	106,256	74,405	237,821	418,482	21.56%	8.64%	13.00%	563,780
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2705	Lebanon Fire District	SLGRP	1,215,326	329,596	2,366,842	3,911,765	21.00%	8.64%	13.00%	5,420,848
2707	Clatskanie Library	SLGRP	54,527	39,762	-	94,289	16.64%	8.64%	13.00%	86,292
2708	Milton-Freewater Cemetery District 3	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	-	168,127	-	168,127	15.41%	8.64%	13.00%	142,356
2710	Klamath County Emergency Communications District	SLGRP	225,192	677,711	-	902,903	13.78%	8.64%	13.00%	753,814
2712	Jefferson County EMS	SLGRP	107,419	610,305	357	718,081	12.67%	8.64%	13.00%	596,248
2713	Port of Tillamook Bay	SLGRP	114,748	769,206	-	883,954	12.67%	8.64%	13.00%	735,626
2714	Winchester Bay Sanitary District	Indep	70,443	88,436	-	158,879	15.30%	8.64%	13.00%	137,392
2715	Jackson County Fire District 3	SLGRP	3,610,720	407,985	2,892,183	6,910,888	20.05%	8.64%	13.00%	9,018,563
2716	Neskowin Water District	SLGRP	-	225,888	· · ·	225,888	15.41%	8.64%	13.00%	191,264
2717	Ice Fountain Water District	Indep	155,834	282,822	-	438,656	14.66%	8.64%	13.00%	371,973
2718	Curry Library	SLGRP	-	215,382	-	215,382	15.41%	8.64%	13.00%	182,368
2719	Human Solutions, Inc	Indep	_	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	_	-	-	-	0.00%	0.00%	0.00%	_
2721	Klamath Housing Authority	SLGRP	132,242	575,421	-	707,663	12.67%	8.64%	13.00%	584,399
2722	Tillamook 9-1-1	Indep	267,448	313,079	-	580,527	12.53%	8.64%	13.00%	459,455
2723	Oregon Coastal Zone Management Association	Indep	201,110	-	_	-	0.00%	0.00%	0.00%	-
2724	Nehalem Bay Wastewater Agency	Indep	108,759	316,079	-	424,838	16.13%	8.64%	13.00%	369,379
2725	West Valley Fire District	Indep	-	7,333	463,037	470,370	16.87%	8.64%	13.00%	722,527
2726	Yamhill Communications Agency	SLGRP	264,883	745,699	-	1,010,582	14.26%	8.64%	13.00%	850,478
2728	Baker County Library District	SLGRP	101,960	426,293	_	528,253	16.64%	8.64%	13.00%	459,354
2729	Douglas County Fire District 2	Indep	1,927,658	44,505	2,136,328	4,108,491	20.48%	8.64%	13.00%	5,632,332
2731	Canby Utility Board	SLGRP	421,247	2,060,484	2,100,020	2,481,731	15.15%	8.64%	13.00%	2,114,803
2732	Umatilla County Special Library District	SLGRP	47,346	111,078	_	158,424	16.64%	8.64%	13.00%	139,746
2733	Wiard Memorial Park District	Indep	-17,0-10		_	100,121	0.00%	0.00%	0.00%	100,140
2734	Seal Rock Water District	SLGRP	234,920	324,387	_	559,307	14.39%	8.64%	13.00%	470,734
2736	Wasco 9-1-1	Indep	20.,020	-	_	-	0.00%	0.00%	0.00%	0,. 0
2737	Portland Energy Conservation Inc	Indep	_	_	_	_	0.00%	0.00%	0.00%	_
2739	Scappoose Rural Fire Protection District	SLGRP	863,161	361,016	998,406	2,222,583	19.54%	8.64%	13.00%	2,828,451
2740	Neskowin Regional Sanitary Authority	Indep	-	154,280	-	154,280	17.06%	8.64%	13.00%	130,632
2741	Port of Garibaldi	SLGRP	44,585	120,636	_	165,221	14.74%	8.64%	13.00%	140,261
2742	Amity Fire District	SLGRP	7,897	8,698	_	16,595	19.69%	8.64%	13.00%	16,383
2743	Douglas Soil & Water Conservation District	Indep	52,878	111,987	_	164,865	24.30%	8.64%	13.00%	169,348
2745	Clackamas County Fire District	SLGRP	9,183,129	2,405,959	20,750,068	32,339,156	19.40%	8.64%	13.00%	44,470,385
2746	Marion-Salem Data Center	Indep	3,103,123	2,400,000	20,730,000	32,333,130	0.00%	0.00%	0.00%	
2747	Salem Housing Authority	Indep	796,746	1,539,530	_	2,336,276	13.33%	8.64%	13.00%	1,919,547
2749	Black Butte Ranch Police	SLGRP	210,733	64,769	162,394	437,897	19.69%	8.64%	13.00%	546,727
2750	Eastern Oregon Human Services Consortium	Indep	210,700	-	102,004	-101,001	0.00%	0.00%	0.00%	0-10,727
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	74,224	118,192	77,041	269,457	19.69%	8.64%	13.00%	304,023
2752	Linn-Benton Housing Authority	SLGRP	710,552	544,151	77,041	1,254,703	13.60%	8.64%	13.00%	1,021,227
2753 2754	Western Lane Ambulance District	SLGRP	701,664	1,062,146	10,140	1,773,950	13.35%	8.64%	13.00%	1,458,326
2754	Sandy Area Sch Trans Agency	Indep	701,004	1,002,140	10,140	1,773,930	0.00%	0.00%	0.00%	1,430,320
2757	City of Stayton	SLGRP	415,893	-	279,306	695,199	19.69%	8.64%	13.00%	907,045
2131	Oity of Olaytoff	GLGINI	413,093	-	213,300	055,188	13.0376	0.04%	13.00%	301,043



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2758	Mohawk Valley Rural Fire District	SLGRP	-	5,569	206,853	212,422	15.41%	8.64%	13.00%	324,718
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	45,759	-	-	45,759	10.82%	8.64%	13.00%	28,717
2761	Clackamas River Water	SLGRP	1,483,589	1,847,959	-	3,331,548	13.72%	8.64%	13.00%	2,745,285
2763	Junction City Fire Department	SLGRP	39,165	-	256,673	295,838	12.67%	8.64%	13.00%	425,854
2765	Green Sanitary	SLGRP	324,424	-	-	324,424	14.35%	8.64%	13.00%	270,018
2766	Southwest Lincoln County Water District	SLGRP	185,670	134,780	-	320,450	13.90%	8.64%	13.00%	263,808
2767	Springfield Utility Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2768	Lake County Library District	SLGRP	21,973	116,761	-	138,734	15.20%	8.64%	13.00%	118,235
2771	Harbor Water PUD	Indep	104,058	184,514	-	288,572	15.07%	8.64%	13.00%	247,185
2772	Umatilla County Soil & Water District	SLGRP	-	133,723	-	133,723	15.41%	8.64%	13.00%	113,226
2773	Housing Authority of Jackson County	SLGRP	1,173,141	2,475,448	-	3,648,589	13.03%	8.64%	13.00%	2,982,601
2774	Oregon Trail Library District	SLGRP	3,543	229,549	-	233,092	12.67%	8.64%	13.00%	196,967
2776	Rainier Cemetery District	SLGRP	-	55,102	-	55,102	15.41%	8.64%	13.00%	46,656
2777	City of Newberg	SLGRP	2,531,779	2,063,294	1,658,923	6,253,996	17.76%	8.64%	13.00%	6,921,321
2778	Mulino Water District 23	SLGRP	71,229	-	-	71,229	12.67%	8.64%	13.00%	52,343
2779	Brownsville Rural Fire Protection District	Indep	117,814	-	-	117,814	19.85%	8.64%	13.00%	135,639
2780	Nehalem Bay Health District	SLGRP	· -	-	-	-	0.00%	0.00%	0.00%	-
2781	North Bend Coos-Curry Housing Authority	SLGRP	-	603,076	-	603,076	15.41%	8.64%	13.00%	510,637
2782	Millington Rural Fire Protection District	Indep	-	-	50,998	50,998	16.87%	8.64%	13.00%	78,895
2783	Tillamook Fire District	Indep	167,134	-	71,467	238,601	17.82%	8.64%	13.00%	283,302
2784	Eisenschmidt Pool	SLGRP	140,962	116,799	-	257,761	12.67%	8.64%	13.00%	202,483
2785	Fern Ridge Community Library	Indep	-	246,771	-	246,771	16.87%	8.64%	13.00%	208,946
2786	Seal Rock Rural Fire Protection District	SLGRP	-	-	236,944	236,944	15.41%	8.64%	13.00%	366,553
2788	Port of Hood River	Indep	560,498	940,490	-	1,500,988	14.17%	8.64%	13.00%	1,256,983
2789	Farmers Irrigation District	SLGRP	207,675	418,796	-	626,471	15.40%	8.64%	13.00%	540,098
2790	Silver Falls Library District	SLGRP	189,063	355,418	-	544,481	14.65%	8.64%	13.00%	461,586
2792	North Wasco County Parks And Recreation District	SLGRP	-	269,934	-	269,934	15.41%	8.64%	13.00%	228,559
2793	North Lincoln Fire & Rescue District 1	SLGRP	257,140	121,193	928,489	1,306,822	19.69%	8.64%	13.00%	1,832,648
2794	Siuslaw Rural Fire Protection District 1	SLGRP	-	189,893	712,274	902,167	15.41%	8.64%	13.00%	1,262,674
2796	West Side Rural Fire Protection District	Indep	-	5,269	120,295	125,564	16.87%	8.64%	13.00%	190,558
2797	Vernonia Fire	Indep	19,461	-	120,080	139,541	12.70%	8.64%	13.00%	200,099
2798	Fairview Water District	SLGRP	-	100,569	-	100,569	15.41%	8.64%	13.00%	85,154
2799	Sublimity Fire District	SLGRP	38,123	11,197	85,493	134,813	12.67%	8.64%	13.00%	169,753
2801	Coburg Rural Fire Protection District	SLGRP	125,884	8,029	135,953	269,866	19.90%	8.64%	13.00%	362,413
2802	Rural Road Assessment District 3	SLGRP	-	154,308	-	154,308	15.41%	8.64%	13.00%	130,656
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2804	Aurora Rural Fire Protection District	SLGRP	94,595	-	365,706	460,301	19.69%	8.64%	13.00%	673,776
2806	Multnomah County Rural Fire Protection District 14	SLGRP	-	25,000	-	25,000	15.41%	8.64%	13.00%	21,168
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	62,384	-	62,384	16.87%	8.64%	13.00%	52,821
2810	Sutherlin Water Control District	SLGRP	-	93,943	-	93,943	15.41%	8.64%	13.00%	79,543
2811	Mid-Columbia Center For Living	SLGRP	651,078	5,840,329	-	6,491,407	13.83%	8.64%	13.00%	5,467,379
2812	Workforce Development Board	Indep	-	· -	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2816	Odell Sanitary District	SLGRP	55,105	226,499	-	281,604	12.67%	8.64%	13.00%	232,275
2817	Wickiup Water District	SLGRP	-	167,471	-	167,471	15.41%	8.64%	13.00%	141,801
2818	Netarts Water District	SLGRP	123,450	-	-	123,450	12.67%	8.64%	13.00%	90,718



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		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2819	Harrisburg Fire and Rescue	SLGRP	32,436	-	155,693	188,129	20.81%	8.64%	13.00%	280,007
2820	Central Oregon Coast Fire & Rescue District	SLGRP	-	848	291,175	292,024	15.41%	8.64%	13.00%	451,167
2821	Tillamook County Soil And Water Conservation District	Indep	110,388	93,613	-	204,001	11.88%	8.64%	13.00%	155,326
2822	Deschutes County Rural Fire Protection District 2	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2823	Lyons Fire District	SLGRP	-	40,530	77,516	118,045	15.41%	8.64%	13.00%	154,234
2824	Glide Fire Department	SLGRP	13,712	41,070	55,099	109,881	19.69%	8.64%	13.00%	135,673
2825	Northern Oregon Corrections	SLGRP	921,187	1,228,445	1,269,847	3,419,479	15.18%	8.64%	13.00%	3,815,652
2826	Wasco County Soil-Water Conservation District	SLGRP	243,115	257,276	-	500,391	12.67%	8.64%	13.00%	396,496
2828	Deschutes Public Library District	Indep	1,816,524	3,390,265	-	5,206,789	13.58%	8.64%	13.00%	4,301,372
2829	Hubbard Rural Fire Protection District	SLGRP	-	· · ·	94,999	94,999	15.41%	8.64%	13.00%	146,963
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	96,803	-	189,110	285,913	19.69%	8.64%	13.00%	403,104
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	_	-	_	_	0.00%	0.00%	0.00%	_
2833	Boardman Rural Fire Protection District	Indep	_	51,781	566,540	618,321	16.87%	8.64%	13.00%	920,281
2834	Crescent Rural Fire Protection District	SLGRP	_	37,570	198,544	236,114	15.41%	8.64%	13.00%	338,959
2835	North Clackamas County Water Commission	Indep	116,151	174,715	-	290,866	14.40%	8.64%	13.00%	244,944
2836	Regional Organized Crime Narcotics Task Force	SLGRP	-	-	_		0.00%	0.00%	0.00%	,
2837	NORCOM	SLGRP	442,702	1,038,328	_	1,481,030	14.80%	8.64%	13.00%	1,259,188
2838	High Desert Parks & Recreation District	SLGRP	2,702	25,115	_	25,115	15.41%	8.64%	13.00%	21,266
2839	North Morrow Vector Control District	SLGRP	151,938	20,110	_	151,938	12.67%	8.64%	13.00%	111,653
2840	Cannon Beach Rural Fire Protection District	SLGRP	41,271	1,101	59,965	102,337	19.58%	8.64%	13.00%	140,566
2841	Jefferson County Soil & Water Conservation District	Indep	76,287	143,742	-	220,029	11.10%	8.64%	13.00%	170,823
2842	Tualatin Valley Water District	SLGRP	4,631,533	7,489,871	-	12,121,404	13.75%	8.64%	13.00%	10,035,471
2843	Yachats Rural Fire Protection District	SLGRP	81,479	7,400,071	291,777	373,256	19.80%	8.64%	13.00%	544,950
2844	Crook County Rural Fire Protection District 1	SLGRP	452,359	72,868	2,002,918	2,528,145	18.25%	8.64%	13.00%	3,639,035
2845	Sunrise Water Authority	Indep	315,701	1,669,700	2,002,010	1,985,401	11.63%	8.64%	13.00%	1,626,722
2846	Jefferson County Library District	SLGRP	38,277	104,263	_	142,540	12.67%	8.64%	13.00%	116,410
2847	Sweet Home Fire and Ambulance District	SLGRP	383,389	938	931,686	1,316,013	20.76%	8.64%	13.00%	1,903,744
2848	Lane Transit District	Indep	303,309	-	331,000	1,510,015	0.00%	0.00%	0.00%	1,303,744
2849	Lebanon Aquatic District	SLGRP	8,644	284,622	_	293,266	16.31%	8.64%	13.00%	249,172
2850	Lake County 4-H & Extension Service	SLGRP	0,044	204,022		233,200	0.00%	0.00%	0.00%	243,172
2851	East Umatilla County Rural Fire Protection District	SLGRP	_	_	_	-	0.00%	0.00%	0.00%	
2852	Ochoco Irrigation District	SLGRP	120,970	401,188	-	522,158	15.74%	8.64%	13.00%	450,130
2853	Mill City Rural Fire Protection District	SLGRP	60,152	401,100	-	60,152	19.69%	8.64%	13.00%	68,695
2854	Sunset Empire Transportation District	Indep	60,132	-	-	00,132	0.00%	0.00%	0.00%	00,093
2855	Harney Hospital	SLGRP	1,228,490	9,666,223	-	10,894,713	13.05%	8.64%	13.00%	9,114,428
2856	Mid-Columbia Council Of Governments	Indep	1,220,490	9,000,223	-	10,094,713	0.00%	0.00%	0.00%	9,114,420
2857	Sunriver Service District	SLGRP	057 000	- CE 010	1 045 160	1 060 001	19.69%	8.64%		2.652.240
			857,823	65,810	1,045,168	1,968,801			13.00%	2,652,249
2858	Nesika Beach-Ophir Water District	SLGRP	16,857	85,766	4 740 054	102,623	12.67%	8.64%	13.00%	85,008
2859	South Lane County Fire and Rescue	Indep SLGRP	513,175	70,089	1,746,851	2,330,115	20.92%	8.64%	13.00%	3,384,390
2860	Coos County Airport District		195,856	533,562	- 04 070	729,418	12.67%	8.64%	13.00%	595,705
2861	Mt Angel Fire District	Indep	42,726	10,044	21,273	74,043	20.12%	8.64%	13.00%	91,273
2864	Tri-City Water and Sanitary Authority	SLGRP	-	387,319	-	387,319	15.41%	8.64%	13.00%	327,951
2865	Tri-County Cooperative Weed Management Area	Indep	-	138,646	-	138,646	16.87%	8.64%	13.00%	117,394
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	204,886	654,116	-	859,002	12.67%	8.64%	13.00%	704,416
2869	Nehalem Bay Fire & Rescue	SLGRP	-	7,376	368,216	375,592	15.41%	8.64%	13.00%	575,876



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2870	Clackamas River Water Providers	Indep	107,528	80,913	-	188,441	9.02%	8.64%	13.00%	124,765
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	SLGRP	59,884	-	-	59,884	19.69%	8.64%	13.00%	68,389
2874	Umatilla-Morrow Radio and Data District	Indep	219,209	-	-	219,209	11.65%	8.64%	13.00%	148,120
2876	Oregon Municipal Electric Utilities Association	Indep	-	134,690	-	134,690	16.87%	8.64%	13.00%	114,045
2877	Mid-Columbia Fire And Rescue V1-801	Indep	-	61,806	2,279,349	2,341,155	16.87%	8.64%	13.00%	3,578,485
2878	Yamhill Fire Protection District	Indep	1,968	1,676	135,279	138,923	12.50%	8.64%	13.00%	212,122
2879	LaGrande Rural Fire Protection District	Indep	· <u>-</u>	-	-	· -	0.00%	0.00%	0.00%	-
2880	Oregon Health & Science University	SLGRP	140,454,686	178,991,454	2,717,394	322,163,534	14.53%	8.64%	13.00%	274,126,234
2881	Lake Chinook Fire and Rescue District	Indep	· · · ·		45,114	45,114	16.87%	8.64%	13.00%	69,792
2883	Lane Fire Authority	SLGRP	1,213,809	67,104	2,384,129	3,665,042	20.03%	8.64%	13.00%	5,155,196
2884	North Central Public Health District	SLGRP	241,314	1,023,166	-	1,264,480	16.64%	8.64%	13.00%	1,099,232
2885	Siletz Rural Fire Protection District	Indep	-	-	13,672	13,672	16.87%	8.64%	13.00%	21,151
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	_	37,779	-	37,779	15.41%	8.64%	13.00%	31,988
2887	Umatilla County Fire District #1	Indep	1,134,962	125,568	2,832,400	4,092,930	20.40%	8.64%	13.00%	5,830,931
2888	Oak Lodge Water Services District	SLGRP	1,103,739	1,922,303	-	3,026,042	14.36%	8.64%	13.00%	2,546,934
2889	Mid-Valley Behavioral Care Network	Indep	70,022	265,365	_	335,387	17.68%	8.64%	13.00%	296,493
2890	Central Cascades Fire and EMS	Indep	-	-	54,049	54,049	16.87%	8.64%	13.00%	83,614
2891	Grant County Emergency Communications Agency	Indep	70,792	145,190	-	215,982	11.06%	8.64%	13.00%	168,347
2892	Lake Health District	Indep	.0,.02	-	_	2.0,002	0.00%	0.00%	0.00%	-
2893	Pleasant Hill Goshen Fire & Rescue	SLGRP	_	_	266,214	266,214	15.41%	8.64%	13.00%	411,833
2894	Greater Toledo Pool Recreation District	Indep	_	14,789	200,214	14,789	16.87%	8.64%	13.00%	12,523
2895	Western Lane Fire and EMS Authority	SLGRP	_	14,703	_	14,703	0.00%	0.00%	0.00%	12,323
2896	CareOregon Inc	Indep	_	_	_	_	0.00%	0.00%	0.00%	_
2897	Morrow County	Indep	_		_	_	0.00%	0.00%	0.00%	_
2900	Clatsop Community College	SLGRP	2,404,474	4,824,774	5,797	7,235,045	14.03%	8.64%	13.00%	6,050,817
2901	Blue Mountain Community College	SLGRP	4,441,424	6,807,099	130,367	11,378,890	14.03%	8.64%	13.00%	9,579,549
2902	Treasure Valley Community College	SLGRP	2,590,958	5,842,748	2,455	8,436,161	14.03%	8.64%	13.00%	7,059,336
2903	Umpqua Community College	SLGRP	2,399,028	9,790,032	41,477	12,230,537	14.03%	8.64%	13.00%	10,305,766
2904	Lane Community College	SLGRP	16,856,759	30,112,676	29,467	46,998,902	14.03%	8.64%	13.00%	39,259,610
2905	Mt Hood Community College	SLGRP	13,838,704	34,225,647	23,407	48,064,351	14.03%	8.64%	13.00%	40,240,647
2906	Klamath Community College	SLGRP	1,166,290	7,685,992	28,248	8,880,530	14.03%	8.64%	13.00%	7,500,639
2908	Clackamas Community College	SLGRP	10,450,341	21,894,590	13,028	32,357,959	14.03%	8.64%	13.00%	27,062,602
2910	Linn-Benton Community College	SLGRP	9,226,152	20,885,831	1,204	30,113,187	14.03%	8.64%	13.00%	25,194,003
2918	Portland Community College	SLGRP	43,289,684	91,251,491	88,452	134,629,627	14.03%	8.64%	13.00%	112,627,845
2919	Chemeketa Community College	SLGRP	20,103,748		28,707	51,226,892	14.03%	8.64%	13.00%	42,731,915
2919	Rogue Community College	SLGRP	6,824,912	31,094,437 14,175,191	142,220	21,142,323	14.03%	8.64%	13.00%	17,776,136
2922		SLGRP			142,220		14.03%	8.64%		
2995 2996	Oregon Coast Community College	SLGRP	416,349	2,474,276		2,890,625		8.64%	13.00% 13.00%	2,433,819
	Columbia Gorge Community College		1,575,495	3,367,569	1,246	4,944,310	14.03%			4,135,359
2997	Tillamook Bay Community College	SLGRP	362,606	1,807,475	12,080	2,182,161	14.03%	8.64%	13.00%	1,844,180
2998	Southwestern Community College	SLGRP	2,988,926	9,245,671	8,382	12,242,979	14.03%	8.64%	13.00%	10,273,671
2999	Central Oregon Community College	SLGRP	6,836,702	17,173,125	47,931	24,057,758	14.03%	8.64%	13.00%	20,178,275
3003	Baker School District 5J	Schools	4,119,612	7,500,113	3,841	11,623,566	13.45%	8.64%	13.00%	9,570,147
3008	Huntington School District 16J	Schools	110,867	499,565	-	610,432	13.45%	8.64%	13.00%	509,479
3016	Burnt River High School	Schools	77,145	361,524	-	438,669	13.45%	8.64%	13.00%	366,291
3027	Pine-Eagle School District 61	Schools	445,268	1,110,408	-	1,555,676	13.45%	8.64%	13.00%	1,287,558
3037	Alsea School	Schools	236,995	1,283,239	-	1,520,234	13.45%	8.64%	13.00%	1,271,424



Exhibit E

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		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3039	Corvallis School District 509J	Schools	14,141,230	26,729,045	-	40,870,275	13.45%	8.64%	13.00%	33,663,591
3043	Philomath School District 17J	Schools	3,307,917	5,547,290	2,392	8,857,599	13.45%	8.64%	13.00%	7,281,208
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	21,643,117	38,740,858	-	60,383,975	13.45%	8.64%	13.00%	49,686,455
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,027,223	2,350,814	-	3,378,037	13.45%	8.64%	13.00%	2,791,818
3122	Oregon City School District 62	Schools	18,542,531	27,522,803	-	46,065,334	13.45%	8.64%	13.00%	37,769,137
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	3,927,940	5,963,237	-	9,891,177	13.45%	8.64%	13.00%	8,113,378
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	4,148,278	6,561,947	-	10,710,225	13.45%	8.64%	13.00%	8,792,203
3186	Jewell School District 8	Schools	520,364	1,615,378	-	2,135,742	13.45%	8.64%	13.00%	1,773,709
3187	Seaside Schools	Schools	4,401,383	5,419,311	_	9,820,694	13.45%	8.64%	13.00%	8,022,158
3195	Warrenton-Hammond School District	Schools	1,219,968	4,409,098	_	5,629,066	13.45%	8.64%	13.00%	4,684,969
3230	Vernonia School District	Schools	1,322,172	1,910,174	_	3,232,346	13.45%	8.64%	13.00%	2,648,809
3241	Coquille School District 8	Schools	2,099,700	4,328,409	_	6,428,109	13.45%	8.64%	13.00%	5,302,927
3242	Coos Bay School District 9	Schools	5,825,030	9,356,293	_	15,181,323	13.45%	8.64%	13.00%	12,466,266
3245	North Bend Public Schools	Schools	4,347,845	8,232,689	_	12,580,534	13.45%	8.64%	13.00%	10,362,536
3252	Powers School District	Schools	469,154	533,618	_	1,002,772	13.45%	8.64%	13.00%	817,812
3257	Myrtle Point School District 41	Schools	924,368	2,335,737	_	3,260,105	13.45%	8.64%	13.00%	2,698,815
3264	Bandon School District	Schools	1,117,024	2,866,300	_	3,983,324	13.45%	8.64%	13.00%	3,298,344
3274	Crook County School District	Schools	5,865,233	10,645,100	_	16,510,333	13.45%	8.64%	13.00%	13,588,887
3275	Port Orford-Langlois School District 2Cj	Schools	115,055	1,518,890	_	1,633,945	13.45%	8.64%	13.00%	1,375,829
3277	Curry County School District 3C	Schools	-	-	_	-	0.00%	0.00%	0.00%	-
3281	Ophir School	Schools	_	_	_	_	0.00%	0.00%	0.00%	_
3282	Pistol River School District 16	Schools	_	_	_	_	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	2,447,765	5,869,464	_	8,317,229	13.45%	8.64%	13.00%	6,879,294
3288	Central Curry School District 1	Schools	995,879	1,296,799	_	2,292,678	13.45%	8.64%	13.00%	1,874,911
3291	Bend-La Pine Public Schools	Schools	35,943,157	66,141,097	_	102,084,254	13.45%	8.64%	13.00%	84,042,247
3296	Sisters School District	Schools	2,159,049	4,027,992	_	6,187,041	13.45%	8.64%	13.00%	5,094,856
3307	Oakland School District	Schools	833,978	2,036,590	_	2,870,568	13.45%	8.64%	13.00%	2,375,007
3310	Roseburg Public Schools	Schools	12,586,056	17,946,578	40,006	30,572,640	13.45%	8.64%	13.00%	25,075,998
3316	Glide School District 12	Schools	1,720,518	2,664,246	-10,000	4,384,764	13.45%	8.64%	13.00%	3,598,047
3318	Days Creek School District 15	Schools	451,795	808,447	1,459	1,261,701	13.45%	8.64%	13.00%	1,039,231
3319	South Umpqua School District	Schools	2,237,062	4,576,772	-	6,813,834	13.45%	8.64%	13.00%	5,620,376
3320	Camas Valley School District 21	Schools	241,974	945,477	_	1,187,451	13.45%	8.64%	13.00%	989,318
3321	North Douglas School District 22	Schools	767,631	1,350,507	5,193	2,123,331	13.45%	8.64%	13.00%	1,750,363
3324	Yoncalla School District 32	Schools	461,173	1,127,834	120	1,589,127	13.45%	8.64%	13.00%	1,314,906
3325	Elkton School District 34	Schools	306,804	1,264,923	120	1,571,727	13.45%	8.64%	13.00%	1,310,373
3331	Umpqua School District	Schools	300,004	1,204,923	<u>-</u>	1,571,727	0.00%	0.00%	0.00%	1,310,373
3335	Riddle School District	Schools	- 754,792	1,341,144	-	2,095,936	13.45%	8.64%	13.00%	1,724,386
3333	Mudic School District	SCHOOLS	154,192	1,341,144	-	۷,090,930	13.45%	0.04%	13.00%	1,124,300



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			OPSRP General	OPSRP
		Tier 1/Tier 2	Service	Police & Fire
Normal Co	st Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	10, 11 1, 100,001
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service		
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3338	Glendale 77	Schools	450,551	1,475,239	-	1,925,790	13.45%	8.64%	13.00%	1,600,590
3349	Winston-Dillard Schools	Schools	2,560,296	4,107,426	-	6,667,722	13.45%	8.64%	13.00%	5,475,127
3353	Sutherlin School District 130	Schools	2,877,474	4,854,754	2,609	7,734,837	13.45%	8.64%	13.00%	6,359,371
3361	Arlington Public Schools	Schools	363,802	663,225	· -	1,027,027	13.45%	8.64%	13.00%	845,368
3364	Condon Admin School District 25J	Schools	298,836	488,031	-	786,867	13.45%	8.64%	13.00%	646,347
3370	Prairie City School District 4	Schools	473,606	684,690	-	1,158,296	13.45%	8.64%	13.00%	949,201
3372	Monument School District 8	Schools	215,873	250,110	-	465,983	13.45%	8.64%	13.00%	380,175
3375	Dayville School District 16J	Schools	167,683	357,664	-	525,347	13.45%	8.64%	13.00%	433,651
3376	Long Creek Schools	Schools	245,576	202,173	-	447,749	13.45%	8.64%	13.00%	362,758
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	290,831	394,266	-	685,097	13.45%	8.64%	13.00%	560,710
3395	Pine Creek School	Schools	-	45,494	-	45,494	13.45%	8.64%	13.00%	38,521
3396	Diamond School District 7	Schools	16,069	-	-	16,069	13.45%	8.64%	13.00%	12,535
3397	Suntex School District	Schools	-	76,716	-	76,716	13.45%	8.64%	13.00%	64,957
3398	Drewsey School	Schools	-	77,755	-	77,755	13.45%	8.64%	13.00%	65,837
3399	Frenchglen School District	Schools	81,852	877	-	82,729	13.45%	8.64%	13.00%	64,595
3405	Fields-Trout Creek 33	Schools	-	160,427	-	160,427	13.45%	8.64%	13.00%	135,837
3407	Crane Union High School	Schools	318,650	321,525	-	640,175	13.45%	8.64%	13.00%	520,820
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3409	Hood River County School District	Schools	11,322,384	16,458,909	-	27,781,293	13.45%	8.64%	13.00%	22,768,679
3414	Phoenix-Talent School District	Schools	4,814,139	8,638,057	-	13,452,196	13.45%	8.64%	13.00%	11,069,526
3415	Ashland Public Schools	Schools	5,520,376	11,384,975	2,761	16,908,112	13.45%	8.64%	13.00%	13,950,603
3416	Central Point School District 6	Schools	10,160,484	17,188,614	7,471	27,356,569	13.45%	8.64%	13.00%	22,491,694
3417	Eagle Point School District 9	Schools	6,593,833	14,064,972	-	20,658,805	13.45%	8.64%	13.00%	17,052,942
3424	Rogue River School District	Schools	1,323,379	3,416,965	-	4,740,344	13.45%	8.64%	13.00%	3,925,581
3432	Prospect School District	Schools	357,788	1,087,719	-	1,445,507	13.45%	8.64%	13.00%	1,200,104
3439	Butte Falls School District	Schools	533,878	1,084,755	-	1,618,633	13.45%	8.64%	13.00%	1,334,962
3440	Pinehurst School	Schools	-	129,605	-	129,605	13.45%	8.64%	13.00%	109,739
3445	Culver School District 4	Schools	1,011,580	2,968,054	-	3,979,634	13.45%	8.64%	13.00%	3,302,244
3446	Ashwood School	Schools	-	57,425	-	57,425	13.45%	8.64%	13.00%	48,623
3447	Madras School District	Schools	5,762,293	13,441,253	-	19,203,546	13.45%	8.64%	13.00%	15,876,142
3451	Black Butte School District	Schools	-	182,102	-	182,102	13.45%	8.64%	13.00%	154,190
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3454	Grants Pass School District	Schools	15,495,221	22,716,434	-	38,211,655	13.45%	8.64%	13.00%	31,322,281
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3456	Klamath County School District	Schools	13,625,663	25,247,288	-	38,872,951	13.45%	8.64%	13.00%	32,006,764
3457	Klamath Falls City Schools	Schools	7,058,511	11,050,075	-	18,108,586	13.45%	8.64%	13.00%	14,862,664
3460	Union School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	1,477,726	3,284,073	-	4,761,799	13.45%	8.64%	13.00%	3,933,465
3462	Paisley School District	Schools	175,500	928,664	-	1,104,164	13.45%	8.64%	13.00%	923,226
3463	North Lake School District 14	Schools	595,790	881,814	-	1,477,604	13.45%	8.64%	13.00%	1,211,426
3464	Plush School District	Schools	77,289	28,222	-	105,511	13.45%	8.64%	13.00%	84,189
3465	Adel School District 21	Schools	48,326	19,841	-	68,167	13.45%	8.64%	13.00%	54,498
3470	Pleasant Hill School District	Schools	1,383,881	3,597,159	-	4,981,040	13.45%	8.64%	13.00%	4,125,352
3473	Eugene School District 4J	Schools	38,887,878	65,496,059	-	104,383,937	13.45%	8.64%	13.00%	85,793,256
3487	Springfield School District 19	Schools	23,983,942	40,197,755	-	64,181,697	13.45%	8.64%	13.00%	52,746,116
3494	Fern Ridge School District	Schools	2,705,836	4,640,350	-	7,346,186	13.45%	8.64%	13.00%	6,039,900



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Normal Cost Present Value Factors	5.8	9.8	11.9

									OPSRP	OPSRP	
Magestern Schnod District Schools 544,372 999,266 1,523,388 13,45% 8,64% 13,00% 1,254,468 5000	Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Service School District Schools School	Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
Solid South Lane School District Schools 5,058,831 11,168,388 - 16,292,219 13,45% 8,64% 13,00% 25,873,373,3517 Crow-Applegate-Jorane District Schools 623,880 1,382,227 - 1,386,407 13,45% 8,64% 13,00% 25,873,371,301 3,474,401 3,45% 8,64% 13,00% 25,873,371,301 3,45% 3,474,401 3,45% 8,64% 13,00% 25,873,371,301 3,45% 3,474,401 3,45% 3,45% 3,476,410 3,476,4	3498	Mapleton School District	Schools	534,372	989,266	-	1,523,638	13.45%	8.64%	13.00%	1,254,495
3510 Berhel School District	3502	Creswell School District 40	Schools	3,088,362	4,417,984	-	7,506,346	13.45%	8.64%	13.00%	6,150,027
3517 Crow-Applegate-Lorine District 65 Schools 623,880 1,362,827 - 1,386,407 13,45% 8,64% 13,00% 1,640,388 3519 Michardes School District Schools 3,716,619 5,932,873 - 9,149,482 13,45% 8,64% 13,00% 7,832,767 3620 Junction City School District Schools 3,216,619 5,932,873 - 9,149,482 13,45% 8,64% 13,00% 2,327,736 3522 Clavarige School District Schools 1,302,673 1,785,149 - 3,307,872 13,45% 8,64% 13,00% 2,327,736 3527 Michael School District Schools 683,541 1,833,872 - 1,175,149 - 3,307,872 13,45% 8,64% 13,00% 2,327,736 3537 Michael School District Schools 683,541 1,833,872 - 1,175,932 13,45% 8,64% 13,00% 2,327,736 3537 Michael School District Schools 53,344 1,833,872 - 1,175,932 13,45% 8,64% 13,00% 2,327,736 3333 Michael School District Schools 53,344 1,833,872 - 1,175,932 13,45% 8,64% 13,00% 2,327,736 3333 Michael School District Schools 5,540,884 1,932,872 - 2,227,738 3333 Michael School District Schools 5,540,884 - 1,932,876 - 2,227,287,38 13,45% 8,64% 13,00% 2,256,838 3362 Line Courty School District Schools 5,540,884 - 1,932,876 - 2,227,287,38 13,45% 8,64% 13,00% 2,256,838 3362 Line Courty School District Schools 0,00%	3506	South Lane School District	Schools	5,095,831	11,196,388	-	16,292,219	13.45%	8.64%	13.00%	13,455,464
3519 McKerzie Shrohol District Schools 373,404 1,586,865 886 1,901,155 13,45% 8,64% 13,00% 1,585,497	3510	Bethel School District	Schools	9,954,928	21,392,512	-	31,347,440	13.45%	8.64%	13.00%	25,879,307
3520 Junction City School Delirert 69 Schoole 3,216,619 5,332,673 - 9,148,492 13,45% 8,64% 13,00% 2,276,2776 3522 Lovell School District Schools 1,202,673 1,785,149 - 3,087,822 13,45% 8,64% 13,00% 2,252,736 32,277,737 32,377,737 32,	3517	Crow-Applegate-Lorane District 66	Schools	623,880	1,362,527	-	1,986,407	13.45%	8.64%	13.00%	1,640,368
\$3522 Lowell School District	3519	McKenzie School District	Schools	373,404	1,526,855	896	1,901,155	13.45%	8.64%	13.00%	1,585,497
3524 Oakirdge School District Schools 3,302,673 1,785,149 - 3,087,822 13,45% 8,64% 13,00% 2,527,736 3537 Sinangle Lake Schools Schools Schools 638,3966 1,125,962 - 1,759,908 13,45% 8,64% 13,00% 1,447,916 3537 Sinangle Lake Schools Schools	3520	Junction City School District 69	Schools	3,216,619	5,932,873	-	9,149,492	13.45%	8.64%	13.00%	7,532,767
SS27 Marcola School District 79 Schools 688,251 1,803,559 - 2,492,120 13,45% 8,64% 13,00% 2,064,257	3522	Lowell School District	Schools	480,140	2,306,039	-	2,786,179	13.45%	8.64%	13.00%	2,327,126
Sasa Triangle Lake Schools	3524	Oakridge School District	Schools	1,302,673	1,785,149	-	3,087,822	13.45%	8.64%	13.00%	2,527,736
S573 Studiew School District 97.1 Schools 2,846,764 5,269,722 - 8,116,846 13,45% 8,64% 13,00% 2,2686,380 3582 Linn County School District 5 Schools - 7,305,902 19,922,836 - 27,228,738 13,45% 8,64% 13,00% 2,2686,383 2,2686,383 2,2686,384 3,260 3,2	3527	Marcola School District 79	Schools	688,551	1,803,569	-	2,492,120	13.45%	8.64%	13.00%	2,064,257
3579 Lincoin County-School District Schools 7,305,902 19,922,836 - 27,228,738 13,45% 8,64% 13,00% 22,568,388 3652 10 10 10 10 10 10 10 1	3533	Triangle Lake Schools	Schools	633,946	1,125,962	-	1,759,908	13.45%	8.64%	13.00%	1,447,916
3862 Linn County School District 5 Schools	3537	Siuslaw School District 97J	Schools	2,846,764	5,269,722	-	8,116,486	13.45%	8.64%	13.00%	6,682,740
Series S	3579	Lincoln County School District	Schools	7,305,902	19,922,836	-	27,228,738	13.45%	8.64%	13.00%	22,568,398
3610 Harrisburg Elementary School District 42.1 Schools	3582	Linn County School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3610 Harrisburg Elementary School District 42.1 Schools	3603	Hamilton Creek School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615 Central Linn School District 552 Schools 1,086,273 2,88,046 - 3,931,319 13,45% 8,44% 13,00% 3,257,558 3618 Sweet Home School District 55 Schools 4,943,962 8,190,209 5,401 13,139,572 13,45% 8,64% 13,00% 10,799,954 3626 Wyatt School District 95C Schools 920,631 2,797,138 - 3,717,769 13,45% 8,64% 13,00% 3,086,577 3676 Sartiam Carryno School District Schools 1,194,114 2,782,518 805 3,977,437 13,45% 8,64% 13,00% 3,086,577 3676 Harrisburg High School Schools - 1				-	-	-	-		0.00%		-
3818 Sweet Home School District 55 Schools 4,943,962 8,190,209 5,401 13,139,572 13,45% 8,64% 13,00% 10,799,954 3626 Schools 20,631 2,797,138 0,00% 0,00% 3,086,577 3665 Santiam Carynor School District Schools 920,631 2,782,518 805 3,977,437 13,45% 8,64% 13,00% 3,086,577 3676 Harrisburg High School Schools 4,402,718 10,615,466 5,276 15,023,460 13,45% 8,64% 13,00% 46,761 3,00% 4,00%	3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
Seco Wyatt School District 63C Schools - - - - - - - - -	3615	Central Linn School District 552C	Schools	1,068,273	2,863,046	-	3,931,319	13.45%	8.64%	13.00%	3,257,558
Secolar Seco	3618	Sweet Home School District 55	Schools	4,943,962	8,190,209	5,401	13,139,572	13.45%	8.64%	13.00%	10,799,954
Scio School District 95C Schools 920,631 2,797,138 - 3,717.769 13,45% 8,64% 13,00% 3,086,577 3676 Alarm Canyon School District 1 Schools 1,194,114 2,782,518 805 3,977,437 13,45% 8,64% 13,00% 3,288,787 3676 Harrisburg High School Schools 4,402,718 10,615,466 5,276 15,023,460 13,45% 8,64% 13,00% 42,431,049 3,687 3,	3626	Wyatt School District 63Cj	Schools	· · · · -	· · · -			0.00%	0.00%	0.00%	· · · -
Santian Carryon School District Schools 1,194,114 2,782,518 805 3,977,437 13,45% 8,64% 13,00% 3,288,787 3676 Harrisburg High School Schools			Schools	920,631	2,797,138	-	3,717,769	13.45%	8.64%		3,086,577
3884 Ontario School District BC Schools 4,402,718 10,615,466 5,276 15,023,460 13,45% 8,64% 13,00% 12,431,049 3687 Juntura Grade School Schools Sch	3665	Santiam Canyon School District	Schools	1,194,114	2,782,518	805		13.45%	8.64%	13.00%	3,288,787
3687 Juntura Grade School Schools Schools Schools Schools Schools School Schools Schoo	3676	Harrisburg High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3689 Vale School District 15 Schools 2,204,589 5,075,694 - - - 0,00% 0,00% 0,00% - 3694 Nyssa School District 26 Schools 2,204,589 5,075,694 - 7,280,283 13,45% 8,64% 13,00% 6,017,492 3696 Annex Elementary School Schools 299,688 448,501 - 658,189 13,45% 8,64% 13,00% 543,332 3707 Adrian School District 61 Schools 399,913 749,373 - 1,589,286 13,45% 8,64% 13,00% 128,9726 3712 W W Jones School Schools - 112,919 - 112,919 13,45% 8,64% 13,00% 95,611 3712 V W Jones School Schools - - - - 0,00% 0,00% 0,00% - 3720 Silverton RFD Schools - - - - 0,00% 0,00% 0,00% - 3729	3684	Ontario School District 8C	Schools	4,402,718	10,615,466	5,276	15,023,460	13.45%	8.64%	13.00%	12,431,049
3694 Nyssa School District 26 Schools 2,204,589 5,075,694 - 7,280,283 13,45% 8,64% 13,00% 6,017,492 3696 Annex Elementary School Schools 209,688 448,501 - 658,189 13,45% 8,64% 13,00% 543,332 3707 Adrian School District 66 Schools 398,947 533,164 - 932,111 13,45% 8,64% 13,00% 762,659 3712 W W Jones School Schools - 112,919 - 112,919 13,45% 8,64% 13,00% 762,659 3712 W W Jones School Schools - 112,919 - 112,919 13,45% 8,64% 13,00% 762,659 3712 W W Jones School Schools - - - - 0,00% 0,00% 0,00% - 3712 Well High School Schools - - - - 0,00% 0,00% 0,00% 0,00% 0,00% 0,00%	3687	Juntura Grade School	Schools	-	55,226	-	55,226	13.45%	8.64%	13.00%	46,761
3696 Annex Elementary School Schools 209,688 448,501 - 658,189 13.45% 8.64% 13.00% 543,332 3707 Adrian School District 66 Schools 339,913 749,373 - 1,589,286 13.45% 8.64% 13.00% 1,289,726 3712 W W Jones School Schools - 112,919 - 112,919 13.45% 8.64% 13.00% 762,659 3712 W W Jones School Schools - - - - 0.00% 0.00% 0.00% 95,611 3715 Vale High School Schools - - - - - 0.00% 0.00	3689	Vale School District 15	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3707 Adrian School District 61 Schools 839,913 749,373 - 1,589,286 13,45% 8,64% 13,00% 1,289,726 3709 Harper School District 66 Schools 398,947 533,164 - 932,111 13,45% 8,64% 13,00% 762,659 3712 W W Jones School Schools - 112,919 - 112,919 13,45% 8,64% 13,00% 762,659 3715 Vale High School Schools - - - - 0.00% 0.00% 0.00% 0.00% 95,611 3720 Silverton RFD Schools - - - - 0.00% 0.00% 0.00% - 3727 Aumsville Elementary Schools - - - - 0.00% 0.00% 0.00% - 3729 Jefferson School District 14Cj Schools 3,184,045 3,196,833 - 5,080,878 13,45% 8,64% 13,00% 4,176,566 3730	3694	Nyssa School District 26	Schools	2,204,589	5,075,694	-	7,280,283	13.45%	8.64%	13.00%	6,017,492
3709 Harper School District 66 Schools 398,947 533,164 - 932,111 13.45% 8.64% 13.00% 762,659 3712 W W Jones School	3696	Annex Elementary School	Schools	209,688	448,501	-	658,189	13.45%	8.64%	13.00%	543,332
3712 W W Jones School Schools - 112,919 - 112,919 13.45% 8.64% 13.00% 95,611 3715 Vale High School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3720 Silverton RFD Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3727 Aumsville Elementary Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3727 Aumsville Elementary Schools 1,884,045 3,196,833 - 5,080,878 13.45% 8.64% 13.00% 8,825,653 3730 North Marion School District 15 Schools 3,949,370 6,784,709 - 10,734,079 13.45% 8.64% 13.00% 8,825,653 3732 Marion Elementary School Schools Schools 90,834,767 176,059,866 730 266,895,363 13.45% 8.64% 13.00% 219,934,741 3750 St Paul School District Schools 90,834,767 176,059,866 730 266,895,363 13.45% 8.64% 13.00% 219,934,741 3750 St Paul School District Schools 488,461 1,108,376 - 1,596,837 13.45% 8.64% 13.00% 1,319,532 3759 Eldriedge Elementary Schools - - - - - 0.00% 0.00% 0.00% 0.00% - 3760 West Stayton School District Schools - - - - - 0.00% 0.00% 0.00% 0.00% - 3763 Butte Creek School Schools Schools - - - - - 0.00% 0.00% 0.00% 0.00% - 3763 Schools Schools - - - - - - 0.00% 0.00% 0.00% 0.00% 0.00% - 3776 Stayton School District Schools - - - - - - 0.00% 0.	3707	Adrian School District 61	Schools	839,913	749,373	-	1,589,286	13.45%	8.64%	13.00%	1,289,726
3715 Vale High School Schools - - - - - 0.00% 0.00	3709	Harper School District 66	Schools	398,947	533,164	-	932,111	13.45%	8.64%	13.00%	762,659
3720 Silverton RFD Schools - - - - - - 0.00% 4.76.56 3732 Jefferson School District 15 Schools 1,884,045 3,196,833 - 5,080,878 13.45% 8.64% 13.00% 8,256,53 3732 Marion Elementary School District 15 Schools - - - - - 0.00% <td>3712</td> <td>W W Jones School</td> <td>Schools</td> <td>-</td> <td>112,919</td> <td>-</td> <td>112,919</td> <td>13.45%</td> <td>8.64%</td> <td>13.00%</td> <td>95,611</td>	3712	W W Jones School	Schools	-	112,919	-	112,919	13.45%	8.64%	13.00%	95,611
3727 Aumsville Elementary Schools - - - - 0.00% 0.00% 0.00% - 3729 Jefferson School District 14Cj Schools 1,884,045 3,196,833 - 5,080,878 13.45% 8.64% 13.00% 4,176,566 3730 North Marion School District 15 Schools 3,949,370 6,784,709 - 10,734,079 13.45% 8.64% 13.00% 8,255,653 3732 Marion Elementary School Schools - - - - - 0.00% 13,195,323 375 Selem-Keizer Public Schools Schools - - 176,059,866 730 266,895,363 13,45% 8,64% 13,00% 13,195,437 375 15,052,837 13,45% 8,64% 13,00% 13,195,	3715	Vale High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3729 Jefferson School District 14Cj Schools 1,884,045 3,196,833 - 5,080,878 13.45% 8.64% 13.00% 4,176,566 3730 North Marion School District 15 Schools 3,949,370 6,784,709 - 10,734,079 13.45% 8.64% 13.00% 8,825,653 3732 Marion Elementary School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3735 Salem-Keizer Public Schools Schools 90,834,767 176,059,866 730 266,895,363 13.45% 8.64% 13.00% 219,934,741 3750 St Paul School District Schools 48,461 1,108,376 - 1,596,837 13.45% 8.64% 13.00% 219,347,41 3750 St Paul School District Schools - - - 0.00% 0.00% 0.00% 1,345% 8.64% 13.00% 13,345,41 8.64% 13.00% 13,345,41 8.64% 13.00% 13,345,41 8.64% <t< td=""><td>3720</td><td>Silverton RFD</td><td>Schools</td><td>-</td><td>-</td><td>-</td><td>-</td><td>0.00%</td><td>0.00%</td><td>0.00%</td><td>-</td></t<>	3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3730 North Marion School District 15 Schools 3,949,370 6,784,709 - 10,734,079 13.45% 8.64% 13.00% 8,825,653 3732 Marion Elementary School Schools - - - - 0.00% 0.00% 0.00% - 3735 Salem-Keizer Public Schools Schools 90,834,767 176,059,866 730 266,895,363 13.45% 8.64% 13.00% 219,347,41 3750 St Paul School District Schools 48,461 1,108,376 - 1,596,837 13.45% 8.64% 13.00% 219,347,41 3750 St Paul School District Schools - - - 1,596,837 13.45% 8.64% 13.00% 219,347,41 3750 St Paul School District Schools - - - 0.00% 0.00% 0.00% 1,596,837 13.45% 8.64% 13.00% 219,347,41 3761 Bethany Elementary Schools - - - - -	3727	Aumsville Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3732 Marion Elementary School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3735 Salem-Keizer Public Schools Schools 90,834,767 176,059,866 730 266,895,363 13.45% 8.64% 13.00% 219,347,41 3750 St Paul School District Schools 48,461 1,108,376 - 1,596,837 13.45% 8.64% 13.00% 1,319,532 3759 Eldriedge Elementary Schools - - - 0.00% 0.00% 0.00% 0.00% - 3760 West Stayton School District Schools - - - 0.00% 0.00% 0.00% - 3761 Bethany Elementary Schools - - - - 0.00% 0.00% 0.00% - 3763 Butte Creek School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School	3729	Jefferson School District 14Cj	Schools	1,884,045	3,196,833	-	5,080,878	13.45%	8.64%	13.00%	4,176,566
3735 Salem-Keizer Public Schools Schools 90,834,767 176,059,866 730 266,895,363 13.45% 8.64% 13.00% 219,934,741 3750 St Paul School District Schools 488,461 1,108,376 - 1,596,837 13.45% 8.64% 13.00% 1,319,532 3759 Eldriedge Elementary Schools - - - 0.00% 0.00% 0.00% 0.00% - 3761 Bethany Elementary Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3763 Butte Creek School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% - 3779 Scty Mills School </td <td>3730</td> <td>North Marion School District 15</td> <td>Schools</td> <td>3,949,370</td> <td>6,784,709</td> <td>-</td> <td>10,734,079</td> <td>13.45%</td> <td>8.64%</td> <td>13.00%</td> <td>8,825,653</td>	3730	North Marion School District 15	Schools	3,949,370	6,784,709	-	10,734,079	13.45%	8.64%	13.00%	8,825,653
3750 St Paul School District Schools 488,461 1,108,376 - 1,596,837 13.45% 8.64% 13.00% 1,319,532 3759 Eldriedge Elementary Schools - - - 0.00% 0.00% 0.00% - 3760 West Stayton School District Schools - - - - 0.00% 0.00% 0.00% - 3761 Bethany Elementary Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3763 Butte Creek School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% - 3771 Gervais Elementary School Schools - - - - 0.00% 0.00% 0.00% - 3772 Stayton School District 77J Schools -	3732	Marion Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3759 Eldriedge Elementary Schools - - - - 0.00% 0.00% 0.00% - 3760 West Stayton School District Schools - - - - 0.00% 0.00% 0.00% - 3761 Bethany Elementary Schools - - - - 0.00% 0.00% 0.00% - 3763 Butte Creek School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% - 3771 Gervais Elementary School Schools - - - - 0.00% 0.00% 0.00% - 3771 Stayton School District 77J Schools - - - - 0.00% 0.00% 0.00% -	3735	Salem-Keizer Public Schools	Schools	90,834,767	176,059,866	730	266,895,363	13.45%	8.64%	13.00%	219,934,741
3760 West Stayton School District Schools - - - - 0.00% 0.00% 0.00% - 3761 Bethany Elementary Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3763 Bute Creek School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3771 Gervais Elementary School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3772 Stayton School District 77J Schools - - - - 0.00% 0.00% 0.00% 0.00% -	3750	St Paul School District	Schools	488,461	1,108,376	-	1,596,837	13.45%	8.64%	13.00%	1,319,532
3761 Bethany Élementary Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3763 Butte Creek School Schools - - - - 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% - 3771 Gervais Elementary School Schools - - - - 0.00% 0.00% 0.00% - 3772 Stayton School District 77J Schools - - - - 0.00% 0.00% 0.00% 0.00% -	3759	Eldriedge Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3763 Butte Creek School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3771 Gervais Elementary School Schools - - - - 0.00% 0.00% 0.00% 0.00% - 3772 Stayton School District 77J Schools - - - - 0.00% 0.00% 0.00% 0.00% -	3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769 Scotts Mills School Schools - - - - 0.00% 0.00% 0.00% - 3771 Gervais Elementary School Schools - - - - 0.00% 0.00% 0.00% - 3772 Stayton School District 77J Schools - - - - 0.00% 0.00% 0.00% -	3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771 Gervais Elementary School Schools - - - - - 0.00% 0.00% 0.00% - 3772 Stayton School District 77J Schools - - - - 0.00% 0.00% 0.00% -	3763	Butte Creek School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772 Stayton School District 77J Schools 0.00% 0.00% 0.00% -	3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
	3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3780 Mt Angel School District 91 Schools 1,828,880 2,790,572 - 4,619,452 13.45% 8.64% 13.00% 3,789,542	3772	Stayton School District 77J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
	3780	Mt Angel School District 91	Schools	1,828,880	2,790,572	-	4,619,452	13.45%	8.64%	13.00%	3,789,542



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

OPSRP

OPSRP

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	13,119,949	22,681,779	-	35,801,728	13.45%	8.64%	13.00%	29,439,989
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	5,092,738	8,356,919	-	13,449,657	13.45%	8.64%	13.00%	11,048,815
3818	Portland Public Schools	Schools	120,658,604	258,679,492	-	379,338,096	13.45%	8.64%	13.00%	313,154,876
3820	Parkrose School District	Schools	5,945,392	12,514,905	-	18,460,297	13.45%	8.64%	13.00%	15,234,621
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	28,029,052	38,246,531	8,540	66,284,123	13.45%	8.64%	13.00%	54,262,777
3842	Corbett School District 39	Schools	1,670,028	5,061,804	-	6,731,832	13.45%	8.64%	13.00%	5,588,719
3843	David Douglas School District	Schools	32,229,040	48,136,638	-	80,365,678	13.45%	8.64%	13.00%	65,900,128
3847	Riverdale School	Schools	2,143,140	2,501,858	-	4,644,998	13.45%	8.64%	13.00%	3,790,236
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	· · · -	-	, , , <u>-</u>	0.00%	0.00%	0.00%	-
3850	Dallas School District	Schools	6,785,485	10,854,005	2,236	17,641,726	13.45%	8.64%	13.00%	14,487,119
3859	Central School District 13J	Schools	7,563,636	12,430,506	-	19,994,142	13.45%	8.64%	13.00%	16,425,551
3865	Perrydale School District 21	Schools	667,344	1,244,034	-	1,911,378	13.45%	8.64%	13.00%	1,573,943
3887	Falls City School District	Schools	186,700	1,319,261	_	1,505,961	13.45%	8.64%	13.00%	1,262,689
3894	Sherman County School District 9	Schools	-	-,010,201	_	-,000,00	0.00%	0.00%	0.00%	-,202,000
3902	Tillamook Public Schools	Schools	3,512,486	8,622,129	141,146	12,275,761	13.45%	8.64%	13.00%	10,258,972
3920	Neah-Kah-Nie School District	Schools	2,741,000	3,939,755	-	6,680,755	13.45%	8.64%	13.00%	5,474,123
3927	Echo School District	Schools	559,192	1,423,652	4,322	1,987,166	13.45%	8.64%	13.00%	1,648,346
3928	Umatilla School District 6R	Schools	2,282,347	5,397,343	-1,022	7,679,690	13.45%	8.64%	13.00%	6,350,497
3929	Ferndale School District 10	Schools	2,202,547	3,337,343	_	7,073,030	0.00%	0.00%	0.00%	0,550,457
3931	Pendleton School District 16R	Schools	8,730,985	8,004,545	18,028	16,753,558	13.45%	8.64%	13.00%	13,616,539
3935	Athena-Weston School District 29Rj	Schools	1,426,983	2,024,265	10,020	3,451,248	13.45%	8.64%	13.00%	2,827,175
3936	Milton-Freewater Elementary School District 31	Schools	1,420,903	2,024,203	-	3,431,240	0.00%	0.00%	0.00%	2,027,173
3942	Stanfield School District	Schools	861,847	2,142,919	-	3,004,766	13.45%	8.64%	13.00%	2,486,780
3942 3944	Ukiah School	Schools	371,911	70,105	-	442,016	13.45%	8.64%	13.00%	2,466,760 349,487
		Schools				,				
3957	Helix School District		342,289	676,616	- 0.500	1,018,905	13.45%	8.64%	13.00%	839,924
3958	Pilot Rock School District 2R	Schools	594,713	1,242,772	2,536	1,840,021	13.45%	8.64%	13.00%	1,520,139
3959	Mcloughlin Union High School District	Schools	- 0.50.004	-	-	-	0.00%	0.00%	0.00%	-
3965	La Grande Public Schools	Schools	3,852,264	8,301,883	-	12,154,147	13.45%	8.64%	13.00%	10,034,521
3966	Union County School District	Schools	935,572	860,217	-	1,795,789	13.45%	8.64%	13.00%	1,458,203
3967	North Powder School District	Schools	733,355	1,106,468	-	1,839,823	13.45%	8.64%	13.00%	1,508,959
3969	Imbler School District	Schools	818,316	1,195,575	-	2,013,891	13.45%	8.64%	13.00%	1,650,686
3970	Cove School District	Schools	818,979	977,924	-	1,796,903	13.45%	8.64%	13.00%	1,466,914
3973	Elgin School District 23	Schools	669,961	1,436,815	-	2,106,776	13.45%	8.64%	13.00%	1,739,217
3986	Joseph School District 6	Schools	801,813	1,154,076	-	1,955,889	13.45%	8.64%	13.00%	1,602,674
3990	Wallowa School	Schools	426,324	923,722	-	1,350,046	13.45%	8.64%	13.00%	1,114,709
3993	Enterprise School District 21	Schools	816,753	1,522,435	-	2,339,188	13.45%	8.64%	13.00%	1,926,226
4003	Troy School District 54	Schools	-	58,456	-	58,456	13.45%	8.64%	13.00%	49,496
4008	Chenowith School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	906,088	1,596,415	-	2,502,503	13.45%	8.64%	13.00%	2,058,556
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-



Exhibit E

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

			OPSRP General	OPSRP
		Tier 1/Tier 2	Service	Police & Fire
Normal Co	st Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	854,450	2,132,248	-	2,986,698	13.45%	8.64%	13.00%	2,471,973
4035	Banks School District	Schools	2,243,263	3,321,663	5,959	5,570,885	13.45%	8.64%	13.00%	4,571,707
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	109,534,298	173,381,735	1,137	282,917,170	13.45%	8.64%	13.00%	232,255,248
4080	North Plains School District 70	Schools	· · · · ·	· · ·	-	· · · -	0.00%	0.00%	0.00%	· · · ·
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	100,407	265,627	-	366,034	13.45%	8.64%	13.00%	303,239
4114	Fossil School District 21J	Schools	444,602	404,336	-	848,938	13.45%	8.64%	13.00%	689,193
4128	Yamhill Grade School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4135	Newberg School District 29Jt	Schools	10,811,776	16,578,124	-	27,389,900	13.45%	8.64%	13.00%	22,471,295
4142	McMinnville Schools	Schools	14,957,263	24,190,826	_	39,148,089	13.45%	8.64%	13.00%	32,151,017
4144	Sheridan School District 48J	Schools	1,080,496	2,660,539	_	3,741,035	13.45%	8.64%	13.00%	3,095,627
4166	Yamhill-Carlton School District 1	Schools	1,961,740	3,194,757	_	5,156,497	13.45%	8.64%	13.00%	4,235,418
4185	Lebanon School District Uh-1	Schools	-,001,710	-	_	-	0.00%	0.00%	0.00%	-,200,110
4189	Wasco County High School	Schools	_	_	_	_	0.00%	0.00%	0.00%	_
4203	Victor Point School	Schools	_	_	_	_	0.00%	0.00%	0.00%	_
4218	Curry County Education Service District	Schools	_	_	_	_	0.00%	0.00%	0.00%	_
4219	Grant County Education Service District	Schools	298,241	127,005	_	425,246	13.45%	8.64%	13.00%	340,196
4220	Jefferson County Education Service District	Schools	316,199	743,937	_	1,060,136	13.45%	8.64%	13.00%	876,573
4221	Marion Education Service District	Schools	510,155	143,331	_	1,000,100	0.00%	0.00%	0.00%	070,575
4223	InterMountain Education Service District	Schools	4,406,546	7,301,587	83,115	11,791,247	13.45%	8.64%	13.00%	9,748,524
4224	Wallowa County Region 18	Schools	685,991	592,162	-	1,278,153	13.45%	8.64%	13.00%	1,036,537
4225	Washington County Education Service District	Schools	-	332,102	_	1,270,133	0.00%	0.00%	0.00%	1,000,007
4226	North Central Education Service District	Schools	69,835	521,668	_	591,503	13.45%	8.64%	13.00%	496,185
4227	Cascade School District Uh5	Schools	-	321,000	_	331,303	0.00%	0.00%	0.00%	430,103
4230	Mari-Linn School District	Schools					0.00%	0.00%	0.00%	
4232	South Coast Education Service District Region 7	Schools	2,235,127	3,248,557	_	5,483,684	13.45%	8.64%	13.00%	4,494,241
4237	Douglas Education Service District Region 7	Schools	2,595,337	9,484,616	-	12,079,953	13.45%	8.64%	13.00%	10,055,436
4238	Multnomah Education Service District	Schools	7,044,391	19,674,196	409,855	27,128,442	13.45%	8.64%	13.00%	22,787,910
4251	Clatsop County Education Service District	Schools	7,044,331	19,074,190	409,000	27,120,442	0.00%	0.00%	0.00%	22,707,910
4252	High Desert Education Service District	Schools	5,064,753	9,206,389	_	14,271,142	13.45%	8.64%	13.00%	11,746,248
4254	Willamette Education Service District	Schools	7,128,829	10,385,870	800,369	18,315,068	13.45%	8.64%	13.00%	15,593,294
4254	Hermiston School District 8R	Schools	9,587,577	19,122,176	-	28,709,753	13.45%	8.64%	13.00%	23,670,398
4259	Clackamas Education Service District	Schools	5,923,756	12,248,478	-	18,172,234	13.45%	8.64%	13.00%	14,992,153
4259	Greater Albany School District 8J	Schools	18,125,039	37,452,533		55,579,690	13.45%	8.64%	13.00%	45,854,429
		Schools			2,118	47,550,443		8.64%	13.00%	
4268	Lake Oswego School District		16,844,053	30,706,390			13.45%			39,139,760
4270	Silver Falls School District	Schools	8,503,668	12,948,334	-	21,452,002	13.45%	8.64%	13.00%	17,597,325
4271	Malheur Education Service District Region 14	Schools	662,269	1,667,096	-	2,329,365	13.45%	8.64%	13.00%	1,928,199
4272	Linn-Benton-Lincoln Education Service District	Schools	5,472,847	8,043,563	-	13,516,410	13.45%	8.64%	13.00%	11,080,013
4273	Double O School District	Schools	-	79,868	-	79,868	13.45%	8.64%	13.00%	67,626
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	7.000.510
4276	Lane County Education Service District	Schools	3,301,948	6,213,033	-	9,514,981	13.45%	8.64%	13.00%	7,836,549
4277	Mitchell School	Schools	233,579	519,656	-	753,235	13.45%	8.64%	13.00%	622,218
4279	St Helens School District 502	Schools	7,862,204	9,627,759	- 0.400	17,489,963	13.45%	8.64%	13.00%	14,285,321
4280	Northwest Regional Education Service District	Schools	10,627,214	22,071,262	2,193	32,700,669	13.45%	8.64%	13.00%	26,981,861



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4286	Southern Oregon Education Service District	Schools	3,223,308	8,000,043	-	11,223,351	13.45%	8.64%	13.00%	9,288,299
4288	Medford School District 549C	Schools	21,717,796	43,693,472	-	65,411,268	13.45%	8.64%	13.00%	53,938,189
4291	Dayton Public Schools	Schools	2,584,898	2,851,006	4,381	5,440,285	13.45%	8.64%	13.00%	4,437,260
4293	Lake County Education Service District	Schools	216,798	329,804	9,129	555,731	13.45%	8.64%	13.00%	462,498
4294	Harney Education Service District Region XVII	Schools	326,958	589,307	-	916,265	13.45%	8.64%	13.00%	754,038
4295	Wasco County Education Service District	Schools	956,238	1,307,982	-	2,264,220	13.45%	8.64%	13.00%	1,853,456
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4306	Amity School District	Schools	2,101,090	2,428,090	-	4,529,180	13.45%	8.64%	13.00%	3,694,973
4307	Columbia School District 5J	Schools	-	_	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	3,446,634	8,030,788	1,006	11,478,428	13.45%	8.64%	13.00%	9,490,105
4311	Redmond School District 2J	Schools	14,578,881	25,797,921	1,456	40,378,258	13.45%	8.64%	13.00%	33,218,853
4312	Reedsport School District	Schools	1,058,760	2,660,046	· -	3,718,806	13.45%	8.64%	13.00%	3,078,253
4313	Forest Grove School District	Schools	14,763,555	24,801,664	-	39,565,219	13.45%	8.64%	13.00%	32,517,114
4314	Willamina School District 30J	Schools	1,853,020	3,343,499	-	5,196,519	13.45%	8.64%	13.00%	4,276,549
4315	John Day School District	Schools	1,497,232	1,839,893	-	3,337,125	13.45%	8.64%	13.00%	2,725,865
4316	Tigard-Tualatin School District 23J	Schools	31,610,552	45,331,816	4,869	76,947,237	13.45%	8.64%	13.00%	63,050,279
4317	Sherwood School District 88J	Schools	11,382,534	18,036,592	-	29,419,126	13.45%	8.64%	13.00%	24,151,458
4320	Rainier School District 13	Schools	1,851,241	3,502,031	_	5,353,272	13.45%	8.64%	13.00%	
4321	North Clackamas School District 12	Schools	46,283,901	59,319,909	_	105,603,810	13.45%	8.64%	13.00%	86,333,424
4323	Estacada School District 108	Schools	3,444,805	7,780,199	_	11,225,004	13.45%	8.64%	13.00%	
4324	Centennial School District 28	Schools	16,613,212	23,574,678	2,696	40,190,586	13.45%	8.64%	13.00%	, ,
4326	Harney County School District 3	Schools	1,688,574	2,855,718	72,355	4,616,647	13.45%	8.64%	13.00%	
4327	Jordan Valley School District 3	Schools	160,932	465,399	-	626,331	13.45%	8.64%	13.00%	
4329	Gervais School District 1	Schools	2,917,844	3,297,281	_	6,215,125	13.45%	8.64%	13.00%	
4330	Vale School District 84	Schools	2,070,341	3,583,605	_	5,653,946	13.45%	8.64%	13.00%	
4331	Molalla River School District	Schools	5,314,851	8,178,240	15,417	13,508,508	13.45%	8.64%	13.00%	
4332	Gresham-Barlow School District 10	Schools	27,719,487	33,619,016	5,120	61,343,623	13.45%	8.64%	13.00%	
4333	Canby School District	Schools	12,090,986	16,124,410	-	28,215,396	13.45%	8.64%	13.00%	
4334	Cascade School District 5	Schools	5,478,745	7,674,201	_	13,152,946	13.45%	8.64%	13.00%	
4335	Milton-Freewater Unified School District 7	Schools	3,502,618	6,259,150	6,005	9,767,773	13.45%	8.64%	13.00%	
4336	Nestucca Valley School District 101	Schools	1,469,673	1,978,845	4,463	3,452,981	13.45%	8.64%	13.00%	
4337	Sherman County School District	Schools	365,864	1,159,676	,	1,525,540	13.45%	8.64%	13.00%	
4338	Three Rivers U J School District	Schools	11,583,378	15,225,867	149,941	26,959,187	13.45%	8.64%	13.00%	
4339	Lebanon Community School District	Schools	7,785,138	16,546,200	-	24,331,338	13.45%	8.64%	13.00%	
4340	Monroe School District 1J	Schools	627,743	1,636,612	_	2,264,355	13.45%	8.64%	13.00%	
4341	Hillsboro School District 1J	Schools	44,618,170	88,824,293	62,881	133,505,344	13.45%	8.64%	13.00%	
4342	North Santiam School District 29J	Schools	4,171,007	8,025,926	-	12,196,933	13.45%	8.64%	13.00%	
4343	Harrisburg Sschool District 7	Schools	865,434	3,242,529	_	4,107,963	13.45%	8.64%	13.00%	
4344	South Wasco County School District 1	Schools	654,124	1,192,439	_	1,846,563	13.45%	8.64%	13.00%	1,519,944
4345	Oregon Trail School District 46	Schools	7,474,912	14,686,034	_	22,160,946	13.45%	8.64%	13.00%	
4346	Knappa School District 4	Schools	831,490	2,327,130	_	3,158,620	13.45%	8.64%	13.00%	
4347	Clatskanie School District 6J	Schools	1,105,260	3,710,053	_	4,815,313	13.45%	8.64%	13.00%	
4348	Lourdes Charter School	Schools	1,100,200	111,343	-	111,343	13.45%	8.64%	13.00%	94,276
4350	Ridgeline Montessori	Schools	245,880	675,829	_	921,709	13.45%	8.64%	13.00%	
4351	The Village School	Schools	13,979	231,061	-	245,040	13.45%	8.64%	13.00%	206,549
4352	Armadillo Technical Institute	Schools	28,120	417,802	_	445,922	13.45%	8.64%	13.00%	
4354	Opal Charter School	Schools	58,660	161,805	-	220,465	13.45%	8.64%	13.00%	
7007	Opai Chartoi Odilodi	COLICOIS	30,000	101,005		220,400	10.70/0	0.0470	13.00 /6	102,104



Exhibit E

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4355	Three Rivers Charter School	Schools	95,427	619,723	-	715,150	13.45%	8.64%	13.00%	599,174
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	113,047	858,747	-	971,794	13.45%	8.64%	13.00%	815,307
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4362	Kings Valley Charter School	Schools	-	76,833	-	76,833	13.45%	8.64%	13.00%	65,056
4363	Multisensory Learning Academy	Schools	256,225	1,708,354	-	1,964,579	13.45%	8.64%	13.00%	1,646,379
4365	Mitch Charter School	Schools	104,142	626,639	-	730,781	13.45%	8.64%	13.00%	611,829
4366	Sand Ridge Charter School	Schools	68,402	1,134,205	-	1,202,607	13.45%	8.64%	13.00%	1,013,714
4367	Arthur Academy Charter School	Schools	299,333	3,476,596	-	3,775,929	13.45%	8.64%	13.00%	3,177,213
4369	Trillium Charter School	Schools	-	2,980	-	2,980	13.45%	8.64%	13.00%	
4370	Howard Street Charter School, Inc.	Schools	198,100	324,978	-	523,078	13.45%	8.64%	13.00%	429,704
4371	The Lighthouse School	Schools	170,792	670,756	-	841,548	13.45%	8.64%	13.00%	
4373	Sheridan Japanese School Foundation	Schools	58,058	202,393	_	260,451	13.45%	8.64%	13.00%	
4374	Ione School District	Schools	638,531	885,335	_	1,523,866	13.45%	8.64%	13.00%	
4375	Eddyville Charter School	Schools	163,092	1,094,884	_	1,257,976	13.45%	8.64%	13.00%	
4376	Four Rivers Community School	Schools	432,960	925,085	8,288	1,366,333	13.45%	8.64%	13.00%	
4378	Mosier Community School	Schools	132,121	803,718	-	935,839	13.45%	8.64%	13.00%	
4379	Siletz Valley School	Schools	249,733	523,504	_	773,237	13.45%	8.64%	13.00%	
4380	The Emerson School	Schools	-	496,319	_	496,319	13.45%	8.64%	13.00%	420,243
4381	North Wasco County School District 21	Schools	5,819,231	9,536,580	_	15,355,811	13.45%	8.64%	13.00%	
4382	Self Enhancement Inc	Schools	-	-	_	-	0.00%	0.00%	0.00%	-
4383	City View Charter School	Schools	_	833,196	_	833,196	13.45%	8.64%	13.00%	705,484
4386	Nixyaawii Community School	Schools	164,245	366,669	_	530,914	13.45%	8.64%	13.00%	
4388	West Lane Tech	Schools	273,774	203,718	_	477,492	13.45%	8.64%	13.00%	,
4390	Oregon Connections Academy	Schools	1,475,500	8,937,611	_	10,413,111	13.45%	8.64%	13.00%	
4392	Eagleridge High School	Schools	-, 0,000	780,864	_	780,864	13.45%	8.64%	13.00%	
4393	Cascade Heights Public Charter School	Schools	66,053	740,040	_	806,093	13.45%	8.64%	13.00%	
4395	Siletz Valley Early College Academy	Schools	73,468	78,446	_	151,914	13.45%	8.64%	13.00%	
4396	Sweet Home Charter School	Schools	33,047	439,713	_	472,760	13.45%	8.64%	13.00%	398,094
4397	Springwater Environmental Sciences School	Schools	200,656	721,691	_	922,347	13.45%	8.64%	13.00%	
4398	LEP High	Schools	200,000	721,001	_	-	0.00%	0.00%	0.00%	-
4400	Phoenix School	Schools	44,943	515,615	_	560,558	13.45%	8.64%	13.00%	471,642
4401	Ballston Community School	Schools		205,657	_	205,657	13.45%	8.64%	13.00%	174,134
4402	Sage Community School	Schools	_	45,546	_	45,546	13.45%	8.64%	13.00%	38,565
4403	Portland Village School	Schools	90,195	1,205,021		1,295,216	13.45%	8.64%	13.00%	1,090,676
4404	Alliance Charter Academy	Schools	185,907	1,546,932		1,732,839	13.45%	8.64%	13.00%	1,454,845
4405	Forest Grove Community School	Schools	64,937	679,612	-	744,549	13.45%	8.64%	13.00%	
4405	Madrone Trail Public Charter School	Schools	11,821	772,298	-	784,119	13.45%	8.64%	13.00%	
4407	Muddy Creek Charter School	Schools		470,141	-	519,335	13.45%	8.64%	13.00%	,
4406 4409	Southwest Charter School	Schools	49,194	802,015	-	,	13.45%	8.64%	13.00%	
4410	Ace Academy	Schools	-	602,015	-	802,015	0.00%	0.00%	0.00%	
	•		400.704	-	-					
4411	Sherwood Charter School	Schools	188,761	501,592	-	690,353	13.45%	8.64%	13.00%	571,961
4412	Estacada Web Academy	Schools	489,090	2,011,553	-	2,500,643	13.45%	8.64%	13.00%	2,084,761
4413	Marcola Early College Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4414	Marcola Web Academy	Schools	-	4 747 007	-	-	0.00%	0.00%	0.00%	4 500 605
4418	Lewis And Clark Montessori Charter School	Schools	26,910	1,747,807	-	1,774,717	13.45%	8.64%	13.00%	1,500,895
4419	Silvies River Web Academy	Schools	184,831	1,070,553	-	1,255,384	13.45%	8.64%	13.00%	1,050,645



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	5.8	9.8	11.9

										10,471,433,507
								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation		General Service		
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4420	Oregon Virtual Academy	Schools	674,331	3,922,828	-	4,597,159	13.45%	8.64%	13.00%	3,847,582
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4422	Redmond Proficiency Academy	Schools	687,322	2,182,979	-	2,870,301	13.45%	8.64%	13.00%	2,384,551
4423	Molalla River Academy	Schools	110,203	871,348	-	981,551	13.45%	8.64%	13.00%	823,757
4424	The Ivy School	Schools	-	1,004,807	-	1,004,807	13.45%	8.64%	13.00%	850,790
4429	Clackamas Web Academy	Schools	9,267	2,381	-	11,648	13.45%	8.64%	13.00%	9,245
4430	Clackamas Charter Alliance 2	Schools	10,282	76,015	-	86,297	13.45%	8.64%	13.00%	72,385
4431	Corbett Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4432	Renaissance Public Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4433	Powell Butte Community Charter School	Schools	55,194	942,353	-	997,547	13.45%	8.64%	13.00%	840,966
4434	Logos Public Charter School	Schools	246,556	2,886,218	-	3,132,774	13.45%	8.64%	13.00%	2,636,157
4435	Sunny Wolf Charter School	Schools	118,087	577,556	_	695,643	13.45%	8.64%	13.00%	581,148
4436	Academy Of Arts & Academics	Schools	-	· -	_	-	0.00%	0.00%	0.00%	-
4437	Center for Advance Learning	Schools	235,389	482,661	_	718,050	13.45%	8.64%	13.00%	592,305
4439	Homesource Family Charter	Schools	-		_	-	0.00%	0.00%	0.00%	-
4440	Sheridan Allprep Academy	Schools	63,285	536,426	_	599,711	13.45%	8.64%	13.00%	503,571
4441	Baker Web Academy	Schools	1,808,984	5,809,082	_	7,618,066	13.45%	8.64%	13.00%	6,329,854
4443	Knova Learning Oreogn	Schools	-	937,376	_	937,376	13.45%	8.64%	13.00%	
4444	Bennett Pearson Academy, Inc.	Schools	129,784	273,261	_	403,045	13.45%	8.64%	13.00%	332,620
4446	Coburg Community Charter School	Schools	22,236	944,071	_	966,307	13.45%	8.64%	13.00%	816,710
4447	Arco Iris Spanish Immersion Charter School	Schools	159,780	1,122,971	_	1,282,751	13.45%	8.64%	13.00%	1,075,486
4448	Gresham Barlow Web Academy	Schools	247,814	1,738,617	_	1,986,431	13.45%	8.64%	13.00%	1,665,442
4449	Mosier Middle School	Schools	247,014	1,730,017	_	1,300,431	0.00%	0.00%	0.00%	1,000,442
4450	Sauvie Island Academy	Schools	388,483	753,952	_	1,142,435	13.45%	8.64%	13.00%	941,442
4451	River's Edge Academy Charter School	Schools	119,696	388,629	_	508,325	13.45%	8.64%	13.00%	
4452	South Columbia Family School	Schools	113,030	195,146	_	195,146	13.45%	8.64%	13.00%	165,234
4453	Woodland Educational Initiative	Schools	78	399,806	_	399,884	13.45%	8.64%	13.00%	
4454	Le Monde Immersion Charter School	Schools	-	1,256,860		1,256,860	13.45%	8.64%	13.00%	1,064,208
4455	Hope Chinese Charter School	Schools	41,107	1,342,576	_	1,383,683	13.45%	8.64%	13.00%	1,168,853
4456	Insight School of Oregon Charter	Schools	218,247	1,213,932	_	1,432,179	13.45%	8.64%	13.00%	1,198,115
4457	Oregon Virtual Education East	Schools	210,247	86,409	_	86,409	13.45%	8.64%	13.00%	73,164
4458	Oregon Virtual Education Least Oregon Virtual Education West	Schools	_	86,409	_	86,409	13.45%	8.64%	13.00%	73,164
4459	Crater Lake Charter Academy	Schools	85,700	866,203	_	951,903	13.45%	8.64%	13.00%	800,286
4460	Kairos Pdx	Schools	-	1,051,102	_	1,051,102	13.45%	8.64%	13.00%	889,989
4461	Mountain View Academy	Schools	_	1,001,102	_	1,001,102	0.00%	0.00%	0.00%	-
4462	Bend International School	Schools	_	709,834	_	709,834	13.45%	8.64%	13.00%	601,030
4463	Dallas Community School-Community Innovation Partners	Schools	_	396,923	_	396,923	13.45%	8.64%	13.00%	336,082
4464	The Valley School Of Southern Oregon	Schools	44,662	262,121	_	306,783	13.45%	8.64%	13.00%	256,784
4465	Bridge Educational Foundation	Schools	,,552	156,466	_	156,466	13.45%	8.64%	13.00%	132,483
4467	Cannon Beach Academy	Schools	64,586	135,737	_	200,323	13.45%	8.64%	13.00%	165,315
4468	Frontier Charter Academy	Schools		1,683,510	_	1,683,510	13.45%	8.64%	13.00%	1,425,461
4469	Desert Sky Montessori	Schools	231	563,127	_	563,358	13.45%	8.64%	13.00%	476,991
4470	Oregon Family School	Schools	-	904,156	-	904,156	13.45%	8.64%	13.00%	765,567
4471	Wahtonka Community School	Schools	93,480	173,722	_	267,202	13.45%	8.64%	13.00%	
4472	Valley Inquiry Charter School	Schools	-		-	-	0.00%	0.00%	0.00%	,0
4473	Willamette Connections Academy	Schools	-	312,139	-	312,139	13.45%	8.64%	13.00%	264,295
4474	Oregon for Quality Virtual Education Inc	Schools	-		-	-	0.00%	0.00%	0.00%	
							2.2070	2.0070	2.2070	



Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP	
	Tier 1/Tier 2	Service	Police & Fire	
Normal Cost Present Value Factors	5.8	9.8	11.9	
			<u>.</u>	10,471,433,507
		OPSRP	OPSRP	

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4479	Harmony Academy	Schools	37,674	212,678	-	250,352	13.45%	8.64%	13.00%	209,469



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL					Deve	opment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
1000	State Agencies	SLGRP	3,097,325,152	1,891,843,537	11,507,878,668	509,186,336	12,738,024,221	6,768,819,575	5,828,756,752	29,640,024	(1,410,764,301)	-	-	Y	-		4,447,632,475
1039	SAIF	SLGRP	82,619,013	1,891,843,537	11,507,878,668	13,582,194	12,738,024,221	6,768,819,575	155,478,068	790,627	(134,641,499)	-	-	Υ	-		21,627,196
	Oregon State University	SLGRP	274,011,743	1,891,843,537	11,507,878,668	45,046,299	12,738,024,221	6,768,819,575	515,653,902	2,622,170	(124,806,395)	(12,225,203)	-	Y	-		381,244,474
2000	Lake County	SLGRP	4,314,081	1,891,843,537	11,507,878,668	709,215	12,738,024,221	6,768,819,575	8,118,530	41,284	-	-	(439,799)		(811,110)		6,908,905
2001	Clackamas County	Indep	171,692,335	1,891,843,537	11,507,878,668	28,225,448	298,037,627	171,692,335	298,037,627	1,643,019	-	-	-		-		299,680,646
2002	Curry County	Indep	5,462,374	1,891,843,537	11,507,878,668	897,990	20,713,858	5,462,374	20,713,858	52,272	-	-	-		-		20,766,130
2003 2004	Douglas County Harney County	Indep SLGRP	26,548,208 4,562,721	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	4,364,406 750,091	114,769,444 12,738,024,221	26,548,208 6,768,819,575	114,769,444 8.586.439	254,055 43,663	-	•	(465,146)		(648,188)		115,023,499 7,516,768
2004	Jackson County	SLGRP	4,562,721 51.947.796	1,891,843,537	11,507,878,668	8,539,984	12,738,024,221	6,768,819,575	97.758.889	43,003	(6.634.302)	(20,906,985)	(5,295,813)		(648,188)	Υ	65,418,906
2005	Jefferson County	Indep	7,131,723	1,891,843,537	11,507,878,668	1,172,423	8,348,409	7,131,723	8,348,409	68,247	(3,360,859)	(1,250,000)	(5,295,613)		-	1	3,805,797
2006	Klamath County	SLGRP	4,350,240	1,891,843,537	11,507,878,668	715,160	12,738,024,221	6,768,819,575	8,186,577	41,630	(3,360,639)	(1,250,000)	-		(4,340,835)		3,887,372
	Lane County	Indep	103,367,051	1,891,843,537	11,507,878,668	16,993,079	217,062,475	103,367,051	217,062,475	989,177	_	(12,500,000)	_		(4,040,000)		205,551,652
2009	Marion County	SLGRP	91,849,928	1,891,843,537	11,507,878,668	15.099.715	12,738,024,221	6,768,819,575	172,849,431	878,963	(15,624,941)	(12,300,000)	_		(27,604,106)		130,499,347
2011	Washington County	SLGRP	157,383,848	1,891,843,537	11,507,878,668	25,873,197	12,738,024,221	6,768,819,575	296,175,610	1,506,093	(18,068,787)	_	(16,044,481)		(27,001,700)		263,568,435
2012	Grant County	SLGRP	3,909,752	1,891,843,537	11,507,878,668	642,746	12,738,024,221	6,768,819,575	7,357,637	37,415	-	_	(398,579)		(4,605,094)		2,391,379
2013	Umatilla County	SLGRP	17.528.624	1,891,843,537	11.507.878.668	2.881.627	12,738,024,221	6,768,819,575	32,986,554	167,741	(7,763,972)	_	(1,786,954)		-		23,603,369
2014	Linn County	Indep	41,339,103	1,891,843,537	11,507,878,668	6,795,963	85,298,994	41,339,103	85,298,994	395,597	- ,	-	-		-		85,694,591
2015	Yamhill County	Indep	33,465,609	1,891,843,537	11,507,878,668	5,501,596	21,947,337	33,465,609	21,947,337	320,251	-	-	-		-		22,267,588
2016	Sherman County	SLGRP	2,986,893	1,891,843,537	11,507,878,668	491,032	12,738,024,221	6,768,819,575	5,620,938	28,583	(1,520,484)	-	(304,499)		-		3,824,538
2017	Columbia County	SLGRP	12,084,043	1,891,843,537	11,507,878,668	1,986,562	12,738,024,221	6,768,819,575	22,740,572	115,639	(2,447,943)	-			(2,698,530)		17,709,738
2018	Coos County	SLGRP	18,128,463	1,891,843,537	11,507,878,668	2,980,238	12,738,024,221	6,768,819,575	34,115,372	173,481	- '	-	-		- '	Υ	34,288,853
2020	Wasco County	SLGRP	7,306,338	1,891,843,537	11,507,878,668	1,201,129	12,738,024,221	6,768,819,575	13,749,563	69,918	(4,077,067)	(3,840,000)	(744,844)		(1,032,712)		4,124,858
2021	Baker County	SLGRP	5,719,605	1,891,843,537	11,507,878,668	940,277	12,738,024,221	6,768,819,575	10,763,541	54,734	-	(500,000)	-		(1,811,701)		8,506,574
	Gilliam County	SLGRP	2,306,249	1,891,843,537	11,507,878,668	379,137	12,738,024,221	6,768,819,575	4,340,056	22,070	-	(4,283,225)	(235,110)		(125,994)		(282,203)
2023	Morrow County Rural School District Board	Indep	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
2027	Deschutes County	SLGRP	77,241,468	1,891,843,537	11,507,878,668	12,698,150	12,738,024,221	6,768,819,575	145,358,238	739,166	(4,859,224)	(16,250,000)	-		(21,704,004)		103,284,176
2028	Union County	Indep	-	1,891,843,537	11,507,878,668	-	(17,359)		(17,359)	-	-	-	-		-		(17,359)
2035	Hood River County	SLGRP	7,620,415	1,891,843,537	11,507,878,668	1,252,762	12,738,024,221	6,768,819,575	14,340,614	72,924	(4,530,404)	-			(2,328,424)		7,554,710
2036	Clatsop County	SLGRP	16,220,327	1,891,843,537	11,507,878,668	2,666,549	12,738,024,221	6,768,819,575	30,524,512	155,221	(7,333,727)	-	(1,653,580)		-		21,692,426
2037	Polk County	Indep SLGRP	20,851,293	1,891,843,537	11,507,878,668	3,427,859	34,839,620	20,851,293	34,839,620	199,538	- (444 474 004)	-	(00 007 057)		(05.400.400)		35,039,158
2038 2039	Multnomah County		390,484,034 8,387,171	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	64,193,820 1,378,813	12,738,024,221 8.313.436	6,768,819,575 8,387,171	734,839,366	3,736,759	(111,471,661)	•	(39,807,857)		(65,163,460)		522,133,147 8,393,697
	Malheur County	Indep SLGRP							8,313,436	80,261	(44 007 704)	-	-		(7.000.440)		
2040 2042	Benton County Josephine County	SLGRP	32,054,888 21,671,772	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	5,269,679 3,562,742	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	60,323,064 40,783,412	306,751 207,389	(11,627,701)	-	(2,209,327)		(7,606,116)	V	41,395,998 38,781,474
2042	Lincoln County	SLGRP	5,445,170	1,891,843,537	11,507,878,668	895,161	12,738,024,221	6,768,819,575	10,247,090	52.108	(298,518)	-	(555,107)		(3,289,070)	1	6,156,503
	Crook County	SLGRP	2,269,537	1,891,843,537	11,507,878,668	373,102	12,738,024,221	6,768,819,575	4,270,969	21,718	(230,310)		(555,107)		(898,289)		3,394,398
2050	Wallowa County	Indep	356,596	1,891,843,537	11,507,878,668	58,623	(194,816)	356,596	(194,816)	3,412	_	_	_		(000,200)		(191,404)
2052	Tillamook County	Indep	-	1,891,843,537	11,507,878,668	-	26,606	-	26,606		_		-		_		26,606
2099	State Judiciary	Indep	25,861,231	1,891,843,537	-		71,924,558	25,861,231	71,924,558	247,480	-	-	_		-		72,172,038
2100	City of Roseburg	SLGRP	12,110,458	1,891,843,537	11,507,878,668	1,990,905	12,738,024,221	6,768,819,575	22,790,282	115,892	-	-	(1,234,599)		-		21,671,575
2101	City of Salem	Indep	93,640,759	1,891,843,537	11,507,878,668	15,394,120	210,484,772	93,640,759	210,484,772	896,100	(46,669,063)	-	-		-		164,711,809
2102	City of Medford	SLGRP	42,296,538	1,891,843,537	11,507,878,668	6,953,361	12,738,024,221	6,768,819,575	79,596,496	404,759	(21,018,856)	-	-		-		58,982,399
2103	City of Albany	SLGRP	32,504,396	1,891,843,537	11,507,878,668	5,343,577	12,738,024,221	6,768,819,575	61,168,979	311,053	-	-	-		(6,192,531)		55,287,501
2104	City of Ashland	SLGRP	19,825,513	1,891,843,537	11,507,878,668	3,259,225	12,738,024,221	6,768,819,575	37,308,996	189,721	-	-	(2,021,110)		-	Y	35,477,607
2105	City of Astoria	SLGRP	7,505,475	1,891,843,537	11,507,878,668	1,233,866	12,738,024,221	6,768,819,575	14,124,312	71,824	-	-	(765,145)		-	Υ	13,430,991
2106	City of Beaverton	Indep	47,338,155	1,891,843,537	11,507,878,668	7,782,180	94,372,722	47,338,155	94,372,722	453,005	-	-	-		-		94,825,727
	City of Bend	Indep	55,985,391	1,891,843,537	11,507,878,668	9,203,747	67,987,756	55,985,391	67,987,756	535,755	(14,502,894)	(8,696,674)	-		-		45,323,943
	City of Canby	SLGRP	7,175,622	1,891,843,537	11,507,878,668	1,179,640	12,738,024,221	6,768,819,575	13,503,573	68,668	-	(625,000)			(2,875,659)		10,071,582
2110	City of Coquille	SLGRP	1,554,156	1,891,843,537	11,507,878,668	255,496	12,738,024,221	6,768,819,575	2,924,716	14,873	-		(158,438)		-	Υ	2,781,151
2111	City of Eugene	Indep	121,239,534	1,891,843,537	11,507,878,668	19,931,235	252,647,572	121,239,534	252,647,572	1,160,208	-	(6,250,000)	-		-		247,557,780
2112	City Of Forest Grove	Indep	1,274,840	1,891,843,537	11,507,878,668	209,578	72,354	1,274,840	72,354	12,200	-	-	-		(4.007.000)		84,554
2113 2114	City of Grants Pass City of Gresham	SLGRP Indep	16,313,146 55,206,164	1,891,843,537 1,891,843,537	11,507,878,668	2,681,808	12,738,024,221	6,768,819,575	30,699,186 126,712,350	156,110	(14 020 002)	-	-		(1,807,268)		29,048,028 113,739,064
2114	City of Gresnam City of Hillsboro	Indep Indep	55,206,164 73,927,652	1,891,843,537	11,507,878,668 11,507,878,668	9,075,645 12,153,374	126,712,350 93,457,850	55,206,164 73,927,652	126,712,350 93,457,850	1,056,597 707,455	(14,029,883) (6,696,071)	-	-		-		113,739,064 87,469,234
2115	City of McMinnville	SLGRP	14.767.809	1,891,843,537	11,507,878,668	2,427,761	12.738.024.221	6.768.819.575	93,457,850 27.791.065	141,321	(0,080,071)	-	(1,505,503)		-		26,426,883
2117	City of Ontario	Indep	3.213.740	1,891,843,537	11,507,878,668	528,324	17,455,313	3.213.740	17,455,313	30.754	(2,840,422)	(282,864)	(1,505,505)		-		14.362.781
2119	City of Oregon City	SLGRP	15,702,816	1,891,843,537	11,507,878,668	2,581,472	12,738,024,221	6,768,819,575	29,550,626	150,269	(5,168,653)	(202,004)	-		-		24,532,242
	City of Lake Oswego	SLGRP	29,257,578	1,891,843,537	11,507,878,668	4.809.814	12,738,024,221	6,768,819,575	55.058.896	279,982	(0,.00,000)	_	-		(2.069,274)		53,269,604
2120																	



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U.	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2122	City of Redmond	SLGRP	14,399,857	1,891,843,537	11,507,878,668	2,367,272	12,738,024,221	6,768,819,575	27,098,628	137,800	-	-	-		(3,902,303)		23,334,125
2123	City of St Helens	SLGRP	5,225,089	1,891,843,537	11,507,878,668	858,981	12,738,024,221	6,768,819,575	9,832,927	50,002	-	-	-		-	Υ	9,882,929
2125	City of Vernonia	SLGRP	726,787	1,891,843,537	11,507,878,668	119,480	12,738,024,221	6,768,819,575	1,367,717	6,955	-	-	(74,092)		(291,822)		1,008,758
2126	City of West Linn	SLGRP	9,257,884	1,891,843,537	11,507,878,668	1,521,955	12,738,024,221	6,768,819,575	17,422,115	88,594	-	-	-		(2,836,697)		14,674,012
2127	City of Cottage Grove	Indep	4,984,708	1,891,843,537	11,507,878,668	819,464	13,680,818	4,984,708	13,680,818	47,701	-	-	-		-		13,728,519
	City of Tillamook	SLGRP	1,933,334	1,891,843,537	11,507,878,668	317,831	12,738,024,221	6,768,819,575	3,638,279	18,501	-	-	-		(520,878)		3,135,902
	City of Sweet Home	Indep	1,262,425	1,891,843,537	11,507,878,668	207,537	1,129,322	1,262,425	1,129,322	12,081	-	-	-		-		1,141,403
2131	City of Drain	SLGRP	582,859	1,891,843,537	11,507,878,668	95,819	12,738,024,221	6,768,819,575	1,096,864	5,578	-	=	(59,420)		-		1,043,022
2132	Eugene Water & Electric Board	SLGRP	44,541,698	1,891,843,537	11,507,878,668	7,322,455	12,738,024,221	6,768,819,575	83,821,592	426,244	(32,577,498)	-	-		-		51,670,338
	McMinnville Water & Light Department	SLGRP	5,391,429	1,891,843,537	11,507,878,668	886,327	12,738,024,221	6,768,819,575	10,145,958	51,594	-	-	(549,629)		-		9,647,923
	City of Hood River	SLGRP	5,299,945	1,891,843,537	11,507,878,668	871,287	12,738,024,221	6,768,819,575	9,973,797	50,718	-	(2,048,422)	(540,302)		(301,374)		7,134,417
2139	City of Reedsport	SLGRP	1,425,123	1,891,843,537	11,507,878,668	234,284	12,738,024,221	6,768,819,575	2,681,894	13,638	-	=	(145,284)		(1,377,975)		1,172,273
	City of Lebanon	SLGRP	6,474,674	1,891,843,537	11,507,878,668	1,064,407	12,738,024,221	6,768,819,575	12,184,481	61,960	-	=			(2,490,497)		9,755,944
	City of Sherwood	SLGRP	8,609,917	1,891,843,537	11,507,878,668	1,415,432	12,738,024,221	6,768,819,575	16,202,727	82,393	-	-	(877,737)		(129,187)		15,278,196
	City of Oakland	SLGRP	177,430	1,891,843,537	11,507,878,668	29,169	12,738,024,221	6,768,819,575	333,899	1,698	-	=	-		-	Υ	335,597
2145	City of Vale	SLGRP	465,273	1,891,843,537	11,507,878,668	76,489	12,738,024,221	6,768,819,575	875,583	4,452	.	=	(47,432)		-	Υ	832,603
2146	City of Prineville	Indep	4,935,519	1,891,843,537	11,507,878,668	811,377	8,888,395	4,935,519	8,888,395	47,231	(4,184,277)	-	-		-		4,751,349
	City of Wheeler	SLGRP	170,588	1,891,843,537	11,507,878,668	28,044	12,738,024,221	6,768,819,575	321,024	1,632	-	-					322,656
	City of Klamath Falls	SLGRP	10,215,096	1,891,843,537	11,507,878,668	1,679,316	12,738,024,221	6,768,819,575	19,223,461	97,754	-	-	(1,041,377)		(5,078,117)		13,201,721
	City of Canyonville	Indep	323,761	1,891,843,537	11,507,878,668	53,225	342,413	323,761	342,413	3,098	-	-					345,511
	City of Bandon	SLGRP	2,080,136	1,891,843,537	11,507,878,668	341,965	12,738,024,221	6,768,819,575	3,914,541	19,906	-	-	(212,059)		(43,406)		3,678,982
2152	City of Coos Bay	Indep	7,471,049	1,891,843,537	11,507,878,668	1,228,207	19,150,166	7,471,049	19,150,166	71,495		-	-				19,221,661
2154	City of Pendleton	SLGRP	9,998,402	1,891,843,537	11,507,878,668	1,643,692	12,738,024,221	6,768,819,575	18,815,671	95,680	(2,875,998)		(1,019,286)				15,016,067
	City of Corvallis	SLGRP	34,850,598	1,891,843,537	11,507,878,668	5,729,282	12,738,024,221	6,768,819,575	65,584,220	333,505	(13,019,133)		-		(11,001,504)		41,897,088
	City of Monmouth	SLGRP	3,623,458	1,891,843,537	11,507,878,668	595,680	12,738,024,221	6,768,819,575	6,818,869	34,675	(1,548,181)	-	- (400.050)		-		5,305,363
	City of Milton-Freewater	SLGRP	4,220,419	1,891,843,537	11,507,878,668	693,818	12,738,024,221	6,768,819,575	7,942,271	40,388	-	-	(430,250)		- (444.404)	Y	7,552,409
	City of Baker City	SLGRP	3,936,657	1,891,843,537	11,507,878,668	647,169	12,738,024,221	6,768,819,575	7,408,267	37,672	-	-	(401,322)		(114,424)		6,930,193
	City of Hermiston	SLGRP SLGRP	7,040,821	1,891,843,537	11,507,878,668	1,157,479	12,738,024,221	6,768,819,575	13,249,895	67,378 3.523	-	-	(07.500)		(567,130)		12,750,143 658.841
2161	City of Pilot Rock		368,172	1,891,843,537	11,507,878,668	60,526	12,738,024,221	6,768,819,575	692,851		-	- (4 500 000)	(37,533)		-	Y	
	City of Clatskanie	Indep SLGRP	624,730 11,657,025	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	102,703 1,916,362	3,210,107	624,730 6,768,819,575	3,210,107 21,936,981	5,978 111,553	(2,695,210)	(1,500,000)	(1,188,374)		(553,628)		1,716,085 17.611.322
2165	City of Milwaukie City of Cornelius	Indep	2.874.438	1,891,843,537	11,507,878,668	472,545	12,738,024,221 4.426.862	2.874.438	4.426.862	27,507	(2,695,210)	-	(1,188,374)		,		4,454,369
2166	City of Nyssa	SLGRP	702,229	1,891,843,537	11,507,878,668	115,443	12,738,024,221	6,768,819,575	1,321,503	6,720	-	-	(74 500)		(33,335)		1,223,299
2166	City of Athena	Indep	298,473	1,891,843,537	11,507,878,668	49,068	310,841	298,473	310,841	2,856	-	-	(71,589)		(33,335)		1,223,299
2167	City of Oakridge	SLGRP	1,220,392	1,891,843,537	11,507,878,668	200,627	12,738,024,221	6,768,819,575	2,296,617	11,679	-	-	(124,413)		-	V	2,183,883
	City of Madras	SLGRP	2,205,071	1,891,843,537	11,507,878,668	362,504	12,738,024,221	6,768,819,575	4,149,653	21,102	-	-	(124,413)		(454,881)	ī	3,715,874
	City of Sandy	SLGRP	5,534,670	1,891,843,537	11,507,878,668	909,875	12,738,024,221	6,768,819,575	10,415,518	52,964	_		(564,231)		(206,146)		9,698,105
	City of Mt Angel	Indep	879.367	1,891,843,537	11,507,878,668	144.564	254.088	879,367	254.088	8.415	_		(304,231)		(200,140)		262.503
	City of Umatilla	SLGRP	2,415,848	1,891,843,537	11,507,878,668	397,155	12,738,024,221	6,768,819,575	4,546,307	23,119	-		(246,283)		(1,143,851)		3,179,292
	City of Scappoose	SLGRP	2,554,059	1,891,843,537	11,507,878,668	419,876	12,738,024,221	6,768,819,575	4,806,402	24,441	-		(240,200)		(206,239)		4,624,604
	City of Condon	SLGRP	207.456	1,891,843,537	11,507,878,668	34.105	12,738,024,221	6,768,819,575	390,404	1.985	(61,107)	-	_		(200,200)		331,282
	City of Boardman	SLGRP	1,509,538	1,891,843,537	11,507,878,668	248,161	12,738,024,221	6,768,819,575	2,840,751	14,446	(01,107)	_	(153,890)		(47,957)		2,653,350
2179	City of Estacada	SLGRP	1,348,962	1,891,843,537	11,507,878,668	221,763	12,738,024,221	6,768,819,575	2,538,568	12,909	-	_	(137,520)		- (,551)	Υ	2,413,957
	City of Enterprise	SLGRP	785,243	1,891,843,537	11,507,878,668	129.090	12,738,024,221	6,768,819,575	1,477,724	7,514	_		(.0.,020)		(3,534)	•	1,481,704
2181	City of Central Point	SLGRP	5,439,603	1,891,843,537	11,507,878,668	894,246	12,738,024,221	6,768,819,575	10,236,615	52,055	-	_	-		(910,753)		9,377,917
	City of Cascade Locks	SLGRP	814,398	1,891,843,537	11,507,878,668	133,883	12,738,024,221	6,768,819,575	1,532,589	7,793	-	_	(83,024)		(0.0,700)	Υ	1,457,358
2183	City of Myrtle Point	SLGRP	1,286,657	1,891,843,537	11,507,878,668	211,521	12,738,024,221	6,768,819,575	2,421,319	12,313	_		(131,168)		(685,205)	•	1,617,259
	City of Port Orford	SLGRP	652,739	1,891,843,537	11,507,878,668	107,307	12,738,024,221	6,768,819,575	1,228,368	6,246	-	_	(66,543)		(31,148)		1,136,923
	City of Wood Village	SLGRP	698,790	1,891,843,537	11,507,878,668	114,878	12,738,024,221	6,768,819,575	1,315,030	13,374	-	(375,000)	(71,238)		(120,748)		761,418
2186	City of Chiloquin	Indep	140,245	1,891,843,537	11,507,878,668	23,056	(95,972)	140,245	(95,972)	1,342	-	(2.2,000)	(,=00)		(-25,7 10)		(94,630
	City of Philomath	SLGRP	1,496,856	1,891,843,537	11,507,878,668	246,076	12,738,024,221	6,768,819,575	2,816,885	14,324	(1,250,559)		(152,597)		(341,785)		1,086,268
2188	City of Talent	SLGRP	1,519,226	1.891.843.537	11.507.878.668	249,754	12,738,024,221	6.768.819.575	2.858.982	14,538	-	_			(576,099)		2,297,421
	City of Willamina	Indep	643,736	1,891,843,537	11,507,878,668	105,827	(848,419)	643,736	(848,419)	6,160	-		-		(0.0,000)		(842,259
	City of Huntington	SLGRP	120,493	1,891,843,537	11,507,878,668	19,809	12,738,024,221	6,768,819,575	226,752	1,153	-		(12,284)		-	Υ	215,621
	City of North Plains	SLGRP	736,556	1,891,843,537	11,507,878,668	121,086	12,738,024,221	6,768,819,575	1,386,101	7,049			(75,088)		(124,488)	•	1,193,574
2193	City of Heppner	SLGRP	384,476	1,891,843,537	11,507,878,668	63,206	12,738,024,221	6,768,819,575	723,533	3,679	-		(39,195)		(459,872)		228,145
2194	City of Cave Junction	SLGRP	493,021	1,891,843,537	11,507,878,668	81,050	12,738,024,221	6,768,819,575	927,800	4,718	-		(50,261)		(43,238)		839,019
2195	City of Metolius	Indep	141,842	1,891,843,537	11,507,878,668	23,318	(333,249)	141,842	(333,249)	1,357		_	,/		(, _ 50)		(331,892



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

-				Dev	elopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation I Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2197	City of Myrtle Creek	SLGRP	1,063,302	1,891,843,537	11,507,878,668	174,802	12,738,024,221	6,768,819,575	2,000,993	10,175	-	-	(108,398)		(331,632)		1,571,138
2198	City of Carlton	SLGRP	689,569	1,891,843,537	11,507,878,668	113,362	12,738,024,221	6,768,819,575	1,297,677	6,599	-	-	-		(371,335)		932,941
2199	City of Junction City	SLGRP	2,616,999	1,891,843,537	11,507,878,668	430,223	12,738,024,221	6,768,819,575	4,924,847	25,044	-	-	(266,790)		(125,644)		4,557,457
2200	City of Wallowa	SLGRP	178,302	1,891,843,537	11,507,878,668	29,312	12,738,024,221	6,768,819,575	335,540	1,706	-	-	(18,177)		(68,882)		250,187
2201	City of Coburg	SLGRP	874,115	1,891,843,537	11,507,878,668	143,701	12,738,024,221	6,768,819,575	1,644,969	8,365	(0.45.500)	-	(000 004)		(421,639)		1,231,695
2202 2203	City of Dallas City of Rockaway Beach	SLGRP SLGRP	6,087,639 881,978	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	1,000,781 144.993	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	11,456,133 1,659,766	58,256 8,440	(345,536)	-	(620,604)		(230.347)		10,548,249 1,437,859
2203	City of Burns	SLGRP	699,658	1,891,843,537	11,507,878,668	115,021	12,738,024,221	6,768,819,575	1,316,664	6,695	-	-	-		(316,982)		1,006,377
2205	City of Elgin	SLGRP	578,072	1,891,843,537	11,507,878,668	95,032	12,738,024,221	6,768,819,575	1,087,855	5,532	_	-	(58,931)		(1,083,060)		(48,604)
2206	City of Weston	SLGRP	184,079	1,891,843,537	11,507,878,668	30,262	12,738,024,221	6,768,819,575	346,413	1,762		_	(,,		(226,407)		121,768
2207	City of Mill City	SLGRP	317,083	1,891,843,537	11,507,878,668	52,127	12,738,024,221	6,768,819,575	596,709	3,034	-	-	(32,325)		- ,	Υ	567,418
2208	City of Fairview	SLGRP	1,601,586	1,891,843,537	11,507,878,668	263,293	12,738,024,221	6,768,819,575	3,013,973	30,653	-	-	-		(842,809)		2,201,817
2209	City of Monroe	SLGRP	184,357	1,891,843,537	11,507,878,668	30,308	12,738,024,221	6,768,819,575	346,936	1,764	-	-	-		(128,064)		220,636
2210	City of Helix	Indep	42,879	1,891,843,537	11,507,878,668	7,049	23,141	42,879	23,141	410	-	-					23,551
2211	City of Jefferson	SLGRP	469,852	1,891,843,537	11,507,878,668	77,242	12,738,024,221	6,768,819,575	884,200	4,496	-	-	(47,899)		(1,478,885)		(638,088)
2212 2213	Town of Lakeview	SLGRP	757,376 552,638	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	124,509 90,851	12,738,024,221	6,768,819,575 552,638	1,425,281 (588,460)	7,248 5.288	-	-	(77,211)		(857,922)		497,396 (583,172)
2213	City of Stanfield City of Yamhill	Indep SLGRP	456,369	1,891,843,537	11,507,878,668	75,025	(588,460) 12,738,024,221	6,768,819,575	(588,460) 858,827	4,367		-	-		(172,378)		(583,172) 690,816
2215	City of Powers	Indep	430,303	1,891,843,537	11,507,878,668	73,023	(116,306)	0,700,019,373	(116,306)	4,307	-	_	-		(172,370)		(116,306)
2216	City of Brookings	SLGRP	2,565,831	1,891,843,537	11,507,878,668	421,811	12,738,024,221	6,768,819,575	4,828,555	24,554	_	-	(261,573)		(194,027)		4,397,509
2217	City of Sutherlin	SLGRP	3,063,923	1,891,843,537	11,507,878,668	503,695	12,738,024,221	6,768,819,575	5,765,898	29,320	-	-	(312,351)		(1,240,006)		4,242,861
2218	City of Prairie City	Indep	186,728	1,891,843,537	11,507,878,668	30,697	825,436	186,728	825,436	1,787	-	-	` - '		-		827,223
2219	City of Sheridan	Indep	911,270	1,891,843,537	11,507,878,668	149,809	1,342,866	911,270	1,342,866	8,720	-	-	-		-		1,351,586
2220	City of Garibaldi	SLGRP	305,706	1,891,843,537	11,507,878,668	50,257	12,738,024,221	6,768,819,575	575,298	2,925	-	-	-		-	Υ	578,223
2221	City of Sisters	SLGRP	1,070,439	1,891,843,537	11,507,878,668	175,975	12,738,024,221	6,768,819,575	2,014,425	10,244	-	-	(109,126)		(272,585)		1,642,958
2222	City of Jacksonville	Indep	1,210,361	1,891,843,537	11,507,878,668	198,978	2,061,454	1,210,361	2,061,454	11,583	-	-			-		2,073,037
2223 2224	City of Cannon Beach City of Falls City	SLGRP SLGRP	2,624,333 220,316	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	431,429 36,219	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	4,938,648 414,605	25,114 2,108	-	-	(267,537)		(312,950) (58,216)		4,383,275 358,497
2225	City of Echo	SLGRP	93,690	1,891,843,537	11,507,878,668	15,402	12,738,024,221	6,768,819,575	176,312	2,100	-	-	(9,551)		(56,216)	V	167,658
2226	City of Hines	SLGRP	409,999	1,891,843,537	11,507,878,668	67,402	12,738,024,221	6,768,819,575	771,564	3,924	-	-	(41,797)		(29,683)	'	704,008
2227	Town Of Bonanza	Indep	-	1,891,843,537	11,507,878,668	-	(84,808)	-	(84,808)		_	-	(41,737)		(23,000)		(84,808)
2228	City of Turner	SLGRP	533,146	1,891,843,537	11,507,878,668	87,647	12,738,024,221	6,768,819,575	1,003,310	5,102	-	-	-		(17,119)		991,293
2229	City of John Day	SLGRP	674,673	1,891,843,537	11,507,878,668	110,913	12,738,024,221	6,768,819,575	1,269,646	6,456	-	-	-		(641,584)		634,518
2231	City of Banks	SLGRP	451,820	1,891,843,537	11,507,878,668	74,277	12,738,024,221	6,768,819,575	850,266	4,324	-	-	-		(215,901)		638,689
2232	City of Joseph	Indep	369,579	1,891,843,537	11,507,878,668	60,757	263,442	369,579	263,442	3,537	-		-		· · · · ·		266,979
2233	City of Lafayette	SLGRP	525,212	1,891,843,537	11,507,878,668	86,342	12,738,024,221	6,768,819,575	988,379	5,026	-	-	- (447.004)		(172,517)		820,888
2234	City of Aumsville	SLGRP SLGRP	1,153,571 191,820	1,891,843,537 1,891,843,537	11,507,878,668	189,642	12,738,024,221	6,768,819,575	2,170,869	11,039	-	-	(117,601)		(282,417)		1,781,890
2235 2236	City of Amity City of Creswell	SLGRP	1,033,737	1,891,843,537	11,507,878,668 11,507,878,668	31,534 169,942	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	360,980 1.945,356	1,836 9.892		-	-		(240,617) (105,881)		122,199 1.849.367
2237	City of Troutdale	SLGRP	3,780,946	1,891,843,537	11,507,878,668	621,571	12,738,024,221	6,768,819,575	7,115,242	72,364	-	_	-		(2,420,275)		4,767,331
2238	City of Warrenton	SLGRP	2,963,857	1,891,843,537	11,507,878,668	487,245	12,738,024,221	6,768,819,575	5,577,588	28,363	_	-	_		(449,160)		5,156,791
2240	City of Wilsonville	SLGRP	11,403,594	1,891,843,537	11,507,878,668	1,874,700	12,738,024,221	6,768,819,575	21,460,057	109,127	-	(4,282,916)	(1,162,538)		(387,489)		15,736,241
2241	City of Bay City	SLGRP	387,467	1,891,843,537	11,507,878,668	63,698	12,738,024,221	6,768,819,575	729,161	3,708	-	-	(39,500)		(86,380)		606,989
2242	City of Gaston	SLGRP	97,888	1,891,843,537	11,507,878,668	16,092	12,738,024,221	6,768,819,575	184,212	937	-	-	(9,979)		(455,460)		(280,290)
2243	City Of Brownsville	Indep	-	1,891,843,537	11,507,878,668	-	790,952	-	790,952	-	-		-		-		790,952
2244	City of Lakeside	SLGRP	202,397	1,891,843,537	11,507,878,668	33,273	12,738,024,221	6,768,819,575	380,885	1,937	-		(20,633)		(270,186)		92,003
2245	City of Dundee	SLGRP	643,957	1,891,843,537	11,507,878,668	105,864	12,738,024,221	6,768,819,575	1,211,843	6,162	-	(375,000)	-		(131,673)		711,332
2246 2247	City of Merrill City of Malin	Indep SLGRP	108,484 84,356	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	17,834 13,868	(25,286) 12,738,024,221	108,484 6,768,819,575	(25,286) 158,746	1,038 807	-	•	(8,600)		(30,812)		(24,248) 120,141
2247	City of Fossil	Indep	144.959	1,891,843,537	11,507,878,668	23.831	167.630	144,959	167,630	1.387	-	-	(0,000)		(30,612)		169.017
2249	City of Phoenix	SLGRP	1,175,534	1,891,843,537	11,507,878,668	193,253	12,738,024,221	6,768,819,575	2,212,200	11,249		-	-		(960,016)		1,263,433
2250	City of Gold Beach	Indep	890,110	1,891,843,537	11,507,878,668	146,330	94,586	890,110	94,586	8,518	-	-	-		(,5:0)		103,104
2251	City of Rogue River	SLGRP	713,792	1,891,843,537	11,507,878,668	117,344	12,738,024,221	6,768,819,575	1,343,262	6,831	-	-	(72,767)		-	Υ	1,277,326
2252	City of Dayton	SLGRP	515,194	1,891,843,537	11,507,878,668	84,696	12,738,024,221	6,768,819,575	969,526	4,930	-	-	(52,521)		(185,247)		736,688
2253	Town of Butte Falls	Indep	119,310	1,891,843,537	11,507,878,668	19,614	98,956	119,310	98,956	1,142	-	-	- 1		- '		100,098
2254	City of Shady Cove	SLGRP	232,043	1,891,843,537	11,507,878,668	38,147	12,738,024,221	6,768,819,575	436,674	2,221	-	-	-		(282,500)		156,395
2255	Town of Canyon City	SLGRP	165,470	1,891,843,537	11,507,878,668	27,203	12,738,024,221	6,768,819,575	311,392	1,583	-	-	(16,869)		- (004 000)	Υ	296,106
2256 2257	City of Jordan Valley	SLGRP Indep	65,222	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	10,722	12,738,024,221	6,768,819,575 191,994	122,739 594.193	624 1.837	-	-	(6,649)		(224,060)		(107,346) 596,030
225/	City of Culver	indep	191,994	1,891,843,537	11,507,878,668	31,563	594,193	191,994	594,193	1,837	-	-	-		-		596,030



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Deve	elopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number		Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2258	City of Adair Village	SLGRP	275,196	1,891,843,537	11,507,878,668	45,241	12,738,024,221	6,768,819,575	517,883	2,634	-	-	(28,055)		-	Υ	492,462
2259	Town Of Hammond	Indep	-	1,891,843,537	11,507,878,668	-	(74,461)	-	(74,461)	-	-	-			-		(74,461)
2260	City of Riddle	SLGRP	319,833	1,891,843,537	11,507,878,668	52,579	12,738,024,221	6,768,819,575	601,883	3,061	-	-	-		(87,951)		516,993
2261	City of Waldport	Indep	921,639	1,891,843,537	11,507,878,668	151,513	396,702	921,639	396,702	8,820	-	-	-				405,522
2262	City of Dufur	Indep	138,325	1,891,843,537	11,507,878,668	22,740	310,988	138,325	310,988	1,324	-	-	-		-		312,312
2263	City of La Grande	SLGRP	2,236,781	1,891,843,537	11,507,878,668	367,717	12,738,024,221	6,768,819,575	4,209,326	21,405	-	-	(228,028)		(883,794)		3,118,909
2264	City of Gervais	Indep	604,772	1,891,843,537	11,507,878,668	99,422	750,512	604,772	750,512	5,787	-	-	-		-		756,299
2265	City of Westfir	SLGRP	35,462	1,891,843,537	11,507,878,668	5,830	12,738,024,221	6,768,819,575	66,735	339	-	-	-		(58,027)		9,047
2266	City of Irrigon	SLGRP	570,729	1,891,843,537	11,507,878,668	93,825	12,738,024,221	6,768,819,575	1,074,037	5,462	-	-	(58,183)		(49,827)		971,489
2267	City of Independence	SLGRP	3,559,056	1,891,843,537	11,507,878,668	585,093	12,738,024,221	6,768,819,575	6,697,673	34,059	-	-	(362,828)		(486,318)		5,882,586
2268	City of Harrisburg	SLGRP	724,923	1,891,843,537	11,507,878,668	119,174	12,738,024,221	6,768,819,575	1,364,209	6,937	-	-	(73,902)		(49,928)		1,247,316
2269	City of Durham	SLGRP	74,215	1,891,843,537	11,507,878,668	12,201	12,738,024,221	6,768,819,575	139,663	710	-	-	-		(24,192)		116,181
2270	City of Lyons	SLGRP	77,952	1,891,843,537	11,507,878,668	12,815	12,738,024,221	6,768,819,575	146,696	746	-	-	-		(15,605)		131,837
2271	City of Columbia City	SLGRP	547,058	1,891,843,537	11,507,878,668	89,934	12,738,024,221	6,768,819,575	1,029,492	5,235	-	-	(55,770)		(2,269)		976,688
2272	City of Aurora	SLGRP	303,392	1,891,843,537	11,507,878,668	49,876	12,738,024,221	6,768,819,575	570,943	2,903	-	-	-		(194,023)		379,823
2273	City of Silverton	SLGRP	3,189,179	1,891,843,537	11,507,878,668	524,287	12,738,024,221	6,768,819,575	6,001,613	30,519	(1,105,890	-	(325,121)		(21,232)		4,579,889
2274	City of Gold Hill	SLGRP	142,200	1,891,843,537	11,507,878,668	23,377	12,738,024,221	6,768,819,575	267,602	1,361	<u>-</u>	-	(14,497)		(237,369)		17,097
2275	City of Toledo	SLGRP	2,294,763	1,891,843,537	11,507,878,668	377,249	12,738,024,221	6,768,819,575	4,318,441	21,960	(498,561)	-	(233,939)		(1,608,200)		1,999,701
2276	City of Newport	SLGRP	2,553,402	1,891,843,537	11,507,878,668	419,768	12,738,024,221	6,768,819,575	4,805,166	24,435	-	-	(260,306)		(974,998)		3,594,297
2277	City Of Rajneeshpuram	Indep		1,891,843,537	11,507,878,668		(368,629)		(368,629)		-	-	-				(368,629)
2278	City of Springfield	SLGRP	32,843,711	1,891,843,537	11,507,878,668	5,399,358	12,738,024,221	6,768,819,575	61,807,525	314,300	-	-	-		(16,504,826)		45,616,999
2279	City of Keizer	Indep SLGRP	7,819,449 1,449,633	1,891,843,537	11,507,878,668	1,285,482	11,787,598	7,819,449	11,787,598 2,728,018	74,829	-	-	(4.47.700)		(000 007)		11,862,427
2280	City of Winston			1,891,843,537	11,507,878,668	238,313	12,738,024,221	6,768,819,575		13,872	-	-	(147,783)		(938,307)		1,655,800
2281	City of Manzanita	SLGRP	715,046	1,891,843,537	11,507,878,668	117,550	12,738,024,221	6,768,819,575 913,052	1,345,623 1,587,832	6,843 8,737	-	-	(72,895)		(50,652)		1,228,919 1,596,569
2282	City of Eagle Point	Indep	913,052	1,891,843,537	11,507,878,668 11,507,878,668	150,102	1,587,832		483,497		-	-	-		-		486.741
2283	City of Maupin	Indep SLGRP	338,991 271,989	1,891,843,537 1,891,843,537	11,507,878,668	55,729	483,497	338,991 6,768,819,575	483,497 511,847	3,244 2,603	-	-	-		(104,007)		410,443
2284 2285	City of Halsey City of Veneta	SLGRP	1,111,838	1,891,843,537	11,507,878,668	44,714 182,781	12,738,024,221 12,738,024,221	6,768,819,575	2,092,332	10,640	-	-	(113,346)		(104,007)		1,820,877
2286	City of Verieta City of Millersburg	SLGRP	390.244	1.891.843.537	11,507,878,668	64.154	12,738,024,221	6,768,819,575	734.387	3.734	-	-	(113,346)		(24.684)		713.437
2287	City of King City	SLGRP	459,825	1,891,843,537	11,507,878,668	75,593	12,738,024,221	6,768,819,575	865,329	4,400	-	-	-		(123,036)		746,693
2288	City of Tualatin	SLGRP	12,509,340	1,891,843,537	11,507,878,668	2,056,479	12,738,024,221	6,768,819,575	23,540,926	119,709	(1,025,970		(1,275,263)		(123,036)		21,359,402
2289	City Of St Paul	Indep	12,309,340	1,891,843,537	11,507,878,668	2,030,473	(44,051)	0,700,019,575	(44,051)	-	(1,023,370	, -	(1,273,203)				(44,051)
2290	City of Molalla	Indep	3,476,000	1,891,843,537	11,507,878,668	571.439	1,155,795	3,476,000	1,155,795	33,264	_						1,189,059
2291	City of Morana City of Florence	SLGRP	3,626,834	1,891,843,537	11,507,878,668	596,235	12,738,024,221	6,768,819,575	6,825,222	34,707	_		-		(2,257,716)		4,602,213
2292	City of North Bend	SLGRP	4,192,346	1,891,843,537	11,507,878,668	689,203	12,738,024,221	6,768,819,575	7,889,441	40,119	_	_	(427,388)		(745,720)		6,756,452
2293	City of Lowell	SLGRP	305,999	1,891,843,537	11,507,878,668	50,305	12,738,024,221	6,768,819,575	575,849	2,928	_	_	(427,000)		(54,697)		524,080
2294	City of Depoe Bay	SLGRP	654,910	1,891,843,537	11,507,878,668	107,664	12,738,024,221	6,768,819,575	1,232,455	6,267	_	_	(66,765)		(3,531)		1,168,426
2295	City of Tigard	SLGRP	6,653,376	1,891,843,537	11,507,878,668	1,093,785	12,738,024,221	6,768,819,575	12,520,775	63,670	_	_	(678,278)		(2,595,382)		9,310,785
2296	City of Happy Valley	SLGRP	4.911.002	1,891,843,537	11,507,878,668	807.347	12,738,024,221	6,768,819,575	9.241.856	46,996	(2,087,490	-	(500,652)		(2,000,002)		6.700.710
2297	City of Rainier	Indep	969,700	1,891,843,537	11,507,878,668	159,414	1,849,880	969,700	1,849,880	9,280	-	· -	-		-		1,859,160
2298	City of Lincoln City	SLGRP	8,561,063	1,891,843,537	11,507,878,668	1,407,400	12.738.024.221	6,768,819,575	16,110,790	81,926	(623,576)	(1,987,827)	-		(3,365,425)		10,215,888
2299	City of Dunes City	SLGRP	57,047	1,891,843,537	11,507,878,668	9,378	12,738,024,221	6,768,819,575	107,356	546	(34,641)		(5,816)		(0,000, 120)	Υ	67,445
2300	City of Yachats	SLGRP	521,213	1,891,843,537	11,507,878,668	85,685	12,738,024,221	6,768,819,575	980,853	4,988	-	· •	-		(241,804)		744,037
2301	City of Moro	SLGRP	97,613	1,891,843,537	11,507,878,668	16,047	12,738,024,221	6,768,819,575	183,694	934	-	-	-		(76,089)		108,539
2302	City of Mt. Vernon	SLGRP	163,710	1,891,843,537	11,507,878,668	26,913	12,738,024,221	6,768,819,575	308,081	1,567	-	-	-		(76,969)		232,679
2303	City of Woodburn	SLGRP	9,371,218	1,891,843,537	11,507,878,668	1,540,586	12,738,024,221	6,768,819,575	17,635,395	89,678	(3,527,735)	-	(955,348)		(1,391,645)		11,850,345
2304	City of Gladstone	SLGRP	3,820,408	1,891,843,537	11,507,878,668	628,058	12,738,024,221	6,768,819,575	7,189,504	36,560		-			(1,010,702)		6,215,362
2305	City of Elkton	SLGRP	55,990	1,891,843,537	11,507,878,668	9,205	12,738,024,221	6,768,819,575	105,366	536	-	-	(5,708)		- '	Υ	100,194
2306	City of Imbler	SLGRP	-	1,891,843,537	-	-	-	-	-	-	-	-	- '		-		-
2307	City of Yoncalla	SLGRP	219,553	1,891,843,537	11,507,878,668	36,094	12,738,024,221	6,768,819,575	413,170	2,101	-	-	(22,382)		(5,062)		387,827
2308	City of North Powder	SLGRP	27,517	1,891,843,537	11,507,878,668	4,524	12,738,024,221	6,768,819,575	51,783	263	-	-	-		(17,429)		34,617
2309	City of Gearhart	Indep	682,972	1,891,843,537	11,507,878,668	112,278	724,082	682,972	724,082	6,536	-	-	-				730,618
2501	Port of The Dalles	SLGRP	167,546	1,891,843,537	11,507,878,668	27,544	12,738,024,221	6,768,819,575	315,300	1,603	-	-	(17,080)		(200,821)		99,002
2507	Port of Astoria	Indep	1,555,230	1,891,843,537	11,507,878,668	255,673	439,018	1,555,230	439,018	14,883	-	-					453,901
2508	Multnomah Drainage	SLGRP	2,602,044	1,891,843,537	11,507,878,668	427,764	12,738,024,221	6,768,819,575	4,896,702	24,900	-	-	(265,265)		-	Υ	4,656,337
2510	Horsefly Irrigation District	SLGRP	166,067	1,891,843,537	11,507,878,668	27,301	12,738,024,221	6,768,819,575	312,515	1,589	-	-	- 1		-		314,104
2511	Grants Pass Irrigation District	SLGRP	469,625	1,891,843,537	11,507,878,668	77,204	12,738,024,221	6,768,819,575	883,771	4,494	-	-	(47,876)		-	Υ	840,389
2512	Port of Portland	SLGRP	74,471,432	1,891,843,537	11,507,878,668	12,242,769	12,738,024,221	6,768,819,575	140,145,397	712,658	(62,434,069)) -	(7,591,983)		(632,759)		70,199,244
2513	Port of Coos Bay	SLGRP	1,752,815	1,891,843,537	11,507,878,668	288,155	12,738,024,221	6,768,819,575	3,298,567	16,774	- '	-	- '		(143,814)		3,171,527



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Deve	elopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2515	Klamath County Fire District 1	Indep	5,901,584	1,891,843,537	11,507,878,668	970,194	22,890,347	5,901,584	22,890,347	56,476	-	-	-		-		22,946,823
2518	Clackamas County Housing Authority	Indep	2,892,247	1,891,843,537	11,507,878,668	475,472	3,395,094	2,892,247	3,395,094	27,678	-	-	-		-		3,422,772
2519	Home Forward	SLGRP	17,067,950	1,891,843,537	11,507,878,668	2,805,894	12,738,024,221	6,768,819,575	32,119,628	163,333	-	-	-		(5,504,615)		26,778,346
2521	League of Oregon Cities	Indep	1,901,003	1,891,843,537	11,507,878,668	312,516	4,202,889	1,901,003	4,202,889	18,192	-	-	-				4,221,081
2522	Lane Council of Governments	SLGRP	11,289,546	1,891,843,537	11,507,878,668	1,855,951	12,738,024,221	6,768,819,575	21,245,434	108,036		-			(1,122,207)		20,231,263
2526	Clatskanie PUD	SLGRP	3,664,175	1,891,843,537	11,507,878,668	602,374	12,738,024,221	6,768,819,575	6,895,494	35,065	(2,263,952)		(373,544)		-		4,293,063
2527	Deschutes Valley Water District	Indep SLGRP	1,318,135	1,891,843,537	11,507,878,668	216,695	5,489,324	1,318,135	5,489,324	12,614	(2,590,348)	-	(472,884)		(2,045,765)		2,911,590
2528 2529	Columbia River Fire & Rescue East Fork Irrigation District	Indep	4,638,628 280,360	1,891,843,537 1.891.843.537	11,507,878,668 11,507,878,668	762,570 46,090	12,738,024,221 207,800	6,768,819,575 280,360	8,729,285 207.800	44,390 2,683	-	-	(472,884)		(2,045,765)		6,255,026 210,483
2529	River Road Water District	Indep	200,300	1,891,843,537	11,507,878,668	46,090	900,312	200,300	900,312	2,003	-	-	-		-		900,312
2530	Oregon School Boards Association	SLGRP	3,647,493	1,891,843,537	11,507,878,668	599,631	12,738,024,221	6,768,819,575	6.864.100	34,905	-	-			-	v	6,899,005
2533	Owyhee Irrigation District	Indep	1,308,153	1,891,843,537	11,507,878,668	215,055	2,570,914	1,308,153	2,570,914	12,518	_	_	_		_		2,583,432
2535	Athena Cemetary Maintenance District 1	Indep	-,000,100	1.891.843.537	11.507.878.668	-	(33,566)	1,000,100	(33,566)	12,010	_	_	_		_		(33.566)
2536	Valley View Cemetery	Indep	57,063	1,891,843,537	11,507,878,668	9,381	(137,117)	57,063	(137,117)	546	_	_	_		_		(136,571)
2538	Clackamas Vector Control	SLGRP	301,191	1,891,843,537	11,507,878,668	49,514	12,738,024,221	6,768,819,575	566,802	2,882	-	_	(30,705)		-	Υ	538,979
2540	West Extension Irrigation District	SLGRP	367.038	1.891.843.537	11.507.878.668	60,339	12.738.024.221	6.768.819.575	690,716	3,512	-	_	(37,418)		(134,002)		522,808
2541	Jackson County Vector Control District	SLGRP	278,982	1,891,843,537	11,507,878,668	45,863	12,738,024,221	6,768,819,575	525,007	2,670	-	-	-		(53,194)		474,483
2542	Rainbow Water District	SLGRP	677,159	1,891,843,537	11,507,878,668	111,322	12,738,024,221	6,768,819,575	1,274,324	6,480	-	-	(69,033)			Υ	1,211,771
2545	Council of Governments	SLGRP	8,664,409	1,891,843,537	11,507,878,668	1,424,390	12,738,024,221	6,768,819,575	16,305,273	82,915	-	-	(883,292)		(6,762)		15,498,134
2547	Metzger Water District	Indep	-	1,891,843,537	11,507,878,668	-	(167,549)		(167,549)	-	-	-	-		-		(167,549)
2549	Rogue River Fire District	SLGRP	1,166,235	1,891,843,537	11,507,878,668	191,724	12,738,024,221	6,768,819,575	2,194,701	11,160	-	-	(118,892)		(375,712)		1,711,257
2550	Nyssa Road Assessment District 2	Indep	200,621	1,891,843,537	11,507,878,668	32,981	639,181	200,621	639,181	1,920	-	-	-		-		641,101
2551	Sandy Fire Department	SLGRP	1,797,562	1,891,843,537	11,507,878,668	295,511	12,738,024,221	6,768,819,575	3,382,774	17,202	-	-	(183,252)		(453,544)		2,763,180
2552	Winston-Dillard Fire District	SLGRP	859,876	1,891,843,537	11,507,878,668	141,360	12,738,024,221	6,768,819,575	1,618,173	8,229	-	-	(87,660)		-	Υ	1,538,742
2553	Tangent Rural Fire Protection District	SLGRP	237,686	1,891,843,537	11,507,878,668	39,074	12,738,024,221	6,768,819,575	447,294	2,275	-	-	-			Υ	449,569
2555	Monroe Fire Department	SLGRP	140,075	1,891,843,537	11,507,878,668	23,028	12,738,024,221	6,768,819,575	263,603	1,340	-	-	-		(34,409)		230,534
2556	Jackson County Fire District 5	Indep	2,943,140	1,891,843,537	11,507,878,668	483,839	9,236,744	2,943,140	9,236,744	28,165	-	-	(400.000)		- (4 000 070)		9,264,909
2557	Estacada Fire Department	SLGRP SLGRP	1,334,077	1,891,843,537	11,507,878,668	219,316	12,738,024,221	6,768,819,575	2,510,557 6.150.109	12,767	-	-	(136,002)		(1,038,272)		1,349,050
2559	Keizer Fire Department	SLGRP	3,268,088	1,891,843,537	11,507,878,668	537,259	12,738,024,221	6,768,819,575	-,,	31,274	-	-	-		(857,428)		5,323,955
2561 2562	Jefferson Rural Fire Protection District Wy'East Fire District	SLGRP	387,909 47,511	1,891,843,537 1.891.843.537	11,507,878,668 11,507,878,668	63,770 7.811	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	729,993 89.409	3,712 455	-	-	(4,844)		(310,541)	V	423,164 85,020
2563	Central Oregon Irrigation District	SLGRP	1,926,790	1,891,843,537	11,507,878,668	316.756	12,738,024,221	6.768.819.575	3.625.964	18,439	-	-	(196,426)		-	T V	3,447,977
2564	Illinois Valley Fire District	SLGRP	516,220	1,891,843,537	11,507,878,668	84,864	12,738,024,221	6,768,819,575	971,458	4.940		_	(190,420)		(341,360)	'	635,038
2567	Charleston Rural Fire Protection District	SLGRP	244,038	1,891,843,537	11,507,878,668	40.119	12,738,024,221	6,768,819,575	459.247	2,335	_	_	_		(76,962)		384.620
2568	Molalla Rural Fire Protection District 73	SLGRP	1,487,758	1,891,843,537	11,507,878,668	244,581	12,738,024,221	6,768,819,575	2,799,764	14,237	(65,794)	· -	-		(10,002)		2,748,207
2569	Central Oregon Intergovernmental Council	SLGRP	4,434,920	1,891,843,537	11,507,878,668	729,081	12,738,024,221	6,768,819,575	8,345,933	42,440	-	_	-		(7,043,164)		1,345,209
2570	Port of St Helens	Indep	1,067,363	1,891,843,537	11,507,878,668	175,470	16,720	1,067,363	16,720	10,214	-	-	-		-		26,934
2571	Crystal Springs Water District	SLGRP	637,197	1,891,843,537	11,507,878,668	104,752	12,738,024,221	6,768,819,575	1,199,121	6,098	-	-	-		(30,152)		1,175,067
2572	Local Government Personnel Institute	SLGRP	-	1,891,843,537	-	-	-	-	-	-	-	-	-		- 1		-
2575	Jefferson County Rural Fire Protection District 1	Indep	447,505	1,891,843,537	11,507,878,668	73,568	349,794	447,505	349,794	4,282	-	-	-		-		354,076
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,085,340	1,891,843,537	11,507,878,668	178,425	12,738,024,221	6,768,819,575	2,042,467	10,386	-	-	(110,645)		(16,217)		1,925,991
2579	La Pine Rural Fire Protection District	SLGRP	2,524,384	1,891,843,537	11,507,878,668	414,997	12,738,024,221	6,768,819,575	4,750,557	24,157	=	-	-		(719,421)		4,055,293
2580	Marion County Fire District 1	SLGRP	5,140,274	1,891,843,537	11,507,878,668	845,038	12,738,024,221	6,768,819,575	9,673,317	49,190	-	-	-		-	Υ	9,722,507
2581	Port of Umatilla	Indep	170,825	1,891,843,537	11,507,878,668	28,083	299,754	170,825	299,754	1,635	-	-	(74.440)		-		301,389
2582	Talent Irrigation District	SLGRP	729,903	1,891,843,537	11,507,878,668	119,993	12,738,024,221	6,768,819,575	1,373,581	6,985	-	(04.050)	(74,410)		-	Y	1,306,156
2585 2587	Rogue River Valley Irrigation District	SLGRP	447,728	1,891,843,537	11,507,878,668	73,605	12,738,024,221	6,768,819,575	842,566	4,285	-	(31,250)	-		(400.005)	Y	815,601
2587 2588	Tualatin Valley Irrigation District	SLGRP SLGRP	323,425 1,397,334	1,891,843,537 1,891,843,537	11,507,878,668	53,170 229,715	12,738,024,221	6,768,819,575	608,644 2,629,598	3,095 13,372	-	-	-		(100,365)		511,374 2,376,252
2588 2589	Clatskanie Rural Fire Protection District West Slope Water District	SLGRP	532,929	1,891,843,537	11,507,878,668 11,507,878,668	229,715 87.611	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	1.002.902	5,100	-	-	-		(266,718)		1.008.002
2589 2590	Redmond Fire & Rescue	SLGRP	5,036,860	1,891,843,537	11,507,878,668	828.037	12,738,024,221	6,768,819,575	9,478,704	48,201	(123,569)		-		(1,653,680)		7,749,656
2592	Medford Irrigation District	SLGRP	478,991	1,891,843,537	11,507,878,668	78,744	12,738,024,221	6,768,819,575	901,398	4,584	(120,000)				(112,259)		793,723
2594	Metro	SLGRP	74.516.615	1.891.843.537	11,507,878,668	12.250.197	12,738,024,221	6.768.819.575	140.230.425	713.091	(15,720,666)	- 1	(7,596,589)		(4,724,436)		112.901.825
2595	Canby Fire District	SLGRP	2,362,700	1,891,843,537	11,507,878,668	388,417	12,738,024,221	6,768,819,575	4,446,290	22,610	(.5,720,000)	· _	(.,550,505)		(370,154)		4,098,746
2596	Bend Parks & Recreation	Indep	9,803,437	1,891,843,537	11,507,878,668	1,611,641	7,623,812	9,803,437	7,623,812	93,815	-	(1,875,000)	_		(2.2,701)		5,842,627
2597	Mapleton Water District	Indep	67,304	1,891,843,537	11,507,878,668	11,064	(30,260)	67,304	(30,260)	644	-	-	-		-		(29,616)
2598	Marion County Housing Authority	SLGRP	828,395	1,891,843,537	11,507,878,668	136,184	12,738,024,221	6,768,819,575	1,558,930	7,927	-	-	-		(1,700,202)		(133,345)
2599	South Suburban Sanitary District	SLGRP	919,049	1,891,843,537	11,507,878,668	151,088	12,738,024,221	6,768,819,575	1,729,529	8,795	-	-	-		(108,501)		1,629,823
2600	Winston-Dillard Water District	SLGRP	478,013	1,891,843,537	11,507,878,668	78,583	12,738,024,221	6,768,819,575	899,557	4,574	-	-	-		(94,020)		810,111
2601	Baker Valley Irrigation District	SLGRP	53,756	1,891,843,537	11,507,878,668	8.837	12,738,024,221	6,768,819,575	101.162	514					(206,972)		(105,296)



Exhibit F

				Dev	velopment of OPSRP U	AL					Deve	opment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2602	Aumsville Rural Fire Protection District	SLGRP	219,262	1,891,843,537	11,507,878,668	36,046	12,738,024,221	6,768,819,575	412,622	2,098	-	-	-		(107,958)		306,762
2603	Corbett Water District	SLGRP	174,666	1,891,843,537	11,507,878,668	28,714	12,738,024,221	6,768,819,575	328,698	1,671	-	-	(17,806)		-		312,563
2604	Netarts-Oceanside Sanitary District	SLGRP	471,712	1,891,843,537	11,507,878,668	77,547	12,738,024,221	6,768,819,575	887,699	4,514	-	-	-		(224,078)		668,135
2605	Scio Fire District	SLGRP	125,401	1,891,843,537	11,507,878,668	20,615	12,738,024,221	6,768,819,575	235,988	1,200	-	-	-		(89,619)		147,569
2606 2607	West Valley Housing Authority Hoodland Fire District 74	SLGRP SLGRP	910,376 1,446,890	1,891,843,537 1.891.843,537	11,507,878,668 11,507,878,668	149,662 237.862	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	1,713,208 2,722,857	8,712 13.846	-	-	(147,503)		(315,628) (104,327)		1,406,292 2,484,873
2608	Gaston Rural Fire Protection District	Indep	177,234	1,891,843,537	11,507,878,668	29,136	200,042	177,234	200,042	1,696	-	-	(147,503)		(104,327)		201,738
2610	Turner Fire District	Indep	526,683	1,891,843,537	11,507,878,668	86,584	1,002,135	526,683	1,002,135	5,040	-	-	-		-		1,007,175
2612	Community Services Consortium	SLGRP	4.833.697	1.891.843.537	11.507.878.668	794.638	12.738.024.221	6.768.819.575	9.096.380	46.256	-		(492,771)		(489.159)		8,160,706
2613	Polk Soil & Water Conservation District	Indep	216,822	1,891,843,537	11,507,878,668	35,645	93,138	216,822	93,138	2,075	-	_	-		- (,,		95,213
2614	Mountain Valley Mental Health Program	Indep	-	1,891,843,537	11,507,878,668	-	(259,589)	-	(259,589)	-	-	-	-		-		(259,589)
2615	Humanities Council	Indep	-	1,891,843,537	11,507,878,668	-	122,106	-	122,106	-	-	-	-		-		122,106
2616	Alcohol Safety Action Program	Indep	-	1,891,843,537	11,507,878,668	-	(153,669)	-	(153,669)	-	-	-	-		-		(153,669)
2617	Clean Water Services	SLGRP	33,953,409	1,891,843,537	11,507,878,668	5,581,788	12,738,024,221	6,768,819,575	63,895,830	324,919	(28,947,277)	-	-		(2,515,602)		32,757,870
2618	Estacada Cemetery District	Indep	63,737	1,891,843,537	11,507,878,668	10,478	(322,909)	63,737	(322,909)	610	-	-	-		-		(322,299)
2619	Comprehensive Options For Drug Abusers	Indep		1,891,843,537	11,507,878,668		(330,142)		(330,142)	-	-	-	-		-		(330,142)
2620	Jackson County Fire District 4	SLGRP	444,953	1,891,843,537	11,507,878,668	73,148	12,738,024,221	6,768,819,575	837,342	4,258	-	-	-		-		841,600
2623 2624	Evans Valley Fire District 6 Klamath Vector Control	Indep SLGRP	119,828 105,246	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	19,699 17,302	160,223 12,738,024,221	119,828 6,768,819,575	160,223 198.058	1,147 1.007	-	•	(10,729)		-	V	161,370 188,336
2625	Port of Newport	SLGRP	1,106,858	1,891,843,537	11,507,878,668	181,962	12,738,024,221	6,768,819,575	2,082,961	10,592	-	-	(10,729)		(507,286)	1	1,586,267
2626	Tillamook Peoples Utility District	SLGRP	8.374.798	1,891,843,537	11,507,878,668	1.376.779	12,738,024,221	6,768,819,575	15.760.263	80.143	(144,371)	-	(853,768)		(507,200)		14,842,267
2628	McKenzie Fire And Rescue	SLGRP	486,687	1,891,843,537	11,507,878,668	80,009	12,738,024,221	6,768,819,575	915,880	4,657	(144,571)		(49,615)		(151,129)		719,793
2629	Metropolitan Wastewater Management Commission	Indep	-	1,891,843,537	11.507.878.668	-	(1,267,900)	-	(1,267,900)	-	-	_	- (10,010)		-		(1,267,900)
2630	Sheridan Fire District	SLGRP	712,764	1,891,843,537	11,507,878,668	117,175	12,738,024,221	6,768,819,575	1,341,327	6,821	-	-	-		(105,735)		1,242,413
2631	Arch Cape Water-Sanitary District	SLGRP	135,365	1,891,843,537	11,507,878,668	22,253	12,738,024,221	6,768,819,575	254,739	1,295	-	-	-		(57,770)		198,264
2632	Umpqua Regional Council of Governments	Indep	-	1,891,843,537	11,507,878,668	-	240,936	-	240,936	-	-	-	-		-		240,936
2633	Port of Cascade Locks	Indep	797,107	1,891,843,537	11,507,878,668	131,041	736,537	797,107	736,537	7,628	-	-	-		-		744,165
2637	Northeast Oregon Housing Authority	Indep	886,943	1,891,843,537	11,507,878,668	145,809	1,569,224	886,943	1,569,224	8,488	-	-	-		-		1,577,712
2638	North Douglas County Fire and EMS	SLGRP	464,983	1,891,843,537	11,507,878,668	76,441	12,738,024,221	6,768,819,575	875,036	4,450	-	-	-		(43,814)		835,672
2641	Suburban East Salem Water District	SLGRP	334,685	1,891,843,537	11,507,878,668	55,021	12,738,024,221	6,768,819,575	629,832	3,203	-	-	- (4.4.000)		(60,201)		572,834
2642	Dexter Rural Fire Protection District	SLGRP	140,078	1,891,843,537	11,507,878,668	23,028	12,738,024,221	6,768,819,575	263,608	1,340	-	-	(14,280)		(11,590)		239,078
2643 2644	Sweet Home Cemetery Lakeside Water District	Indep Indep	155,183 190,334	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	25,511 31,290	4,489 32.623	155,183 190.334	4,489 32.623	1,485 1,821	-	-	-		-		5,974 34.444
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	282,669	1,891,843,537	11,507,878,668	46,469	274,298	282,669	274,298	2,705	-		-		-		277,003
2646	Keno Rural Fire Protection District	Indep	154,566	1,891,843,537	11,507,878,668	25,410	1,449,196	154,566	1,449,196	1,479	-		_		_		1,450,675
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	427,381	1,891,843,537	11,507,878,668	70,260	12,738,024,221	6,768,819,575	804,275	4,090	-	-	(43,569)		(28,461)		736,335
2648	Black Butte Ranch Rural Fire Protection District	Indep	525,922	1,891,843,537	11,507,878,668	86,459	2,048,755	525,922	2,048,755	5,033	(318,201)	-	` -				1,735,587
2649	Colton Fire Department	SLGRP	79,669	1,891,843,537	11,507,878,668	13,097	12,738,024,221	6,768,819,575	149,926	762	-	-	-		(45,215)		105,473
2651	Imbler Rural Fire Protection District	SLGRP	22,469	1,891,843,537	11,507,878,668	3,694	12,738,024,221	6,768,819,575	42,284	215	-	-	(2,291)		-	Υ	40,208
2652	The Oregon Consortium	SLGRP	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
2653	Umatilla Fire Department	SLGRP	208,165	1,891,843,537	11,507,878,668	34,221	12,738,024,221	6,768,819,575	391,739	1,992	-	-	-		(51,914)		341,817
2654	Spring Valley Rural Fire Protection District	Indep	-	1,891,843,537	11,507,878,668	-	(86,348)	-	(86,348)	-	-	-	-		-		(86,348)
2655	North Bay Rural Fire Protection District	Indep	44074450	1,891,843,537	11,507,878,668	0.040.007	188,275		188,275	400 507	-	•	-		(0.000.040)		188,275
2657 2658	Mid-Willamette Valley Senior Service Agency Salem Metropolitan Communication Agency	SLGRP Indep	14,274,153	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	2,346,607	12,738,024,221 759,744	6,768,819,575	26,862,069 759,744	136,597	-				(2,968,242)		24,030,424 759,744
2659	Silverton Fire District	SLGRP	473,502	1,891,843,537	11,507,878,668	77,842	12,738,024,221	6,768,819,575	891,068	4,531	_		(48,271)		(89,644)		757,684
2660	Tualatin Valley Fire & Rescue	SLGRP	63.171.585	1.891.843.537	11,507,878,668	10.385.125	12,738,024,221	6,768,819,575	118.880.578	604,524	_	(5.000.000)	(6,440,021)		(12,005,264)		96.039.817
2661	Lincoln County 911	SLGRP	-	1,891,843,537	-	-	-	-	-	-	-	(0,000,000)	(0,110,021)		(12,000,201)		-
2662	East Central Oregon Association of Counties	Indep	-	1,891,843,537	11,507,878,668	-	145,225	-	145,225	-	-	_	-				145,225
2663	Metropolitan Area Communications Commission	SLGRP	712,940	1,891,843,537	11,507,878,668	117,204	12,738,024,221	6,768,819,575	1,341,660	6,823	-	-	(72,681)		(82,250)		1,193,552
2664	Applegate Valley Rural Fire Protection District 9	Indep	486,206	1,891,843,537	11,507,878,668	79,930	1,658,573	486,206	1,658,573	4,653	-	-	-		-		1,663,226
2665	N NE Community Mental Health Center	Indep	-	1,891,843,537	11,507,878,668	-	494,789	-	494,789	-	-	-	-		-		494,789
2666	Central City Concern	Indep	-	1,891,843,537	11,507,878,668	-	(586,045)	-	(586,045)	-	-	-	-		-		(586,045)
2667	Mental Health Services West Inc	Indep	-	1,891,843,537	11,507,878,668	-	(459,715)	=	(459,715)	-	-	-	-		-		(459,715)
2668	Southeast Mental Health Network Inc	Indep	4 440 005	1,891,843,537	11,507,878,668	-	(731,201)	- 700 040 5	(731,201)	-	-	-	-		(000 70-)		(731,201)
2669 2670	Roseburg Urban Sanitary Authority	SLGRP	1,110,080	1,891,843,537	11,507,878,668	182,492	12,738,024,221	6,768,819,575	2,089,025	10,623	-	-	-		(363,720)		1,735,928
2670 2671	Mt Hood Community Mental Health Ctr Columbia 911 Communications District	Indep SLGRP	1,460,660	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	240,126	675,390 12,738,024,221	6,768,819,575	675,390 2,748,770	13,978	-	-	(148,907)		(88,870)		675,390 2,524,971
2672	Rockwood Water PUD	Indep	2,032,726	1,891,843,537	11,507,878,668	334,171	3,294,651	2,032,726	3,294,651	13,978	-		(140,907)		(00,870)		3,314,103
2012	Noonnood Tratol I OD	шаср	2,002,720	1,001,040,007	11,007,070,000	554,171	5,254,051	2,002,720	0,234,001	15,452							5,514,105



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	velopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2673	Port Orford Library	SLGRP	75,782	1,891,843,537	11,507,878,668	12,458	12,738,024,221	6,768,819,575	142,611	725	-	-	(7,726)		(10,974)		124,636
2674	Nestucca Rural Fire District	SLGRP	407.136	1.891.843.537	11.507.878.668	66,931	12.738.024.221	6.768.819.575	766,176	3.896	-	-	(41,505)		(123,291)		605,276
2676	Woodburn Fire District	SLGRP	1,699,954	1,891,843,537	11,507,878,668	279,465	12,738,024,221	6,768,819,575	3,199,088	16,268	-	-	-		- '	Y	3,215,356
2677	Portland Private Industry Council Inc	Indep	· · · · ·	1,891,843,537	11,507,878,668	· -	(311,509)	· · · · · ·	(311,509)	· -	-	-	-		-		(311,509)
2678	Central Oregon Regional Housing Authority	Indep	1,193,333	1,891,843,537	11,507,878,668	196,179	754,210	1,193,333	754,210	11,420	-	-	-		-		765,630
2679	Columbia River Public Utility District	Indep	4,138,751	1,891,843,537	11,507,878,668	680,392	10,165,187	4,138,751	10,165,187	39,606	-	(2,001,654)	-		-		8,203,139
2681	Cloverdale Rural Fire Protection District	SLGRP	136,651	1,891,843,537	11,507,878,668	22,465	12,738,024,221	6,768,819,575	257,159	1,308	-	-	(13,931)		-	Y	244,536
2684	Parkdale Fire District	SLGRP	145,153	1,891,843,537	11,507,878,668	23,862	12,738,024,221	6,768,819,575	273,159	1,389	-	-	-		-	Y	274,548
2685	Oregon Community College Association	Indep	630,995	1,891,843,537	11,507,878,668	103,733	216,817	630,995	216,817	6,038	-	-	-		-		222,855
2686	Weston Cemetery	SLGRP	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
2687	Columbia Drainage Vector Control District	SLGRP	233,258	1,891,843,537	11,507,878,668	38,347	12,738,024,221	6,768,819,575	438,960	2,232	-	-	(23,779)		-	Y	417,413
2688	Polk County Fire District 1	Indep	1,519,398	1,891,843,537	11,507,878,668	249,782	1,545,646	1,519,398	1,545,646	14,540	-	-	-		-		1,560,186
2689	Redmond Area Park & Recreation District	Indep	844,890	1,891,843,537	11,507,878,668	138,896	217,805	844,890	217,805	8,085	-	-					225,890
2692	Siuslaw Public Library	SLGRP	417,079	1,891,843,537	11,507,878,668	68,566	12,738,024,221	6,768,819,575	784,887	3,991	-	-	(42,519)		(61,846))	684,513
2693	City-County Insurance Services	Indep	6,773,793	1,891,843,537	11,507,878,668	1,113,581	3,447,427	6,773,793	3,447,427	64,822	-	-					3,512,249
2694	Philomath Fire Department	SLGRP	532,192	1,891,843,537	11,507,878,668	87,490		6,768,819,575	1,001,514	5,093	-	-	(54,254)		(18,804))	933,549
2695 2696	Washington County Consolidated Communications Agency	SLGRP SLGRP	7,528,542 352,924	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	1,237,658	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	14,167,722 664,157	72,045 3,377	-	-	(767,496)		(58,347)	Y	13,472,271 609.187
2696	Stayton Fire District Oregon Museum Park	Indep	352,924	1,891,843,537	11,507,878,668	58,019	(79,011)	6,768,819,575	(79,011)	3,377	-	-	-		(58,347))	(79,011)
2698	Halsey Shedd Rural Fire Protection District	Indep	164,069	1,891,843,537	11,507,878,668	26,972	362,097	164,069	362,097	1,570	-	-	-		-		363,667
2699	Chetco Library Board	SLGRP	397.305	1,891,843,537	11,507,878,668	65.315	12.738.024.221	6,768,819,575	747.675	3,802	-	-	(40,503)		(7,388)	١	703.586
2700	Lowell Rural Fire Protection District	SLGRP	123,290	1,891,843,537	11,507,878,668	20,268	12,738,024,221	6,768,819,575	232,015	1,180	-		(40,503)		(160,730)		72,465
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1.089.497	1.891.843.537	11.507.878.668	179.108	12,738,024,221	6,768,819,575	2.050.290	10,426	(1.533.836)		_		(100,750)	· v	526.880
2702	Banks Fire District 13	Indep	418,482	1,891,843,537	11,507,878,668	68,797	351,119	418,482	351,119	4,005	(1,000,000)	_	_		_	•	355,124
2703	Westport Sewer District	Indep		1,891,843,537	11,507,878,668	-	(7,900)		(7,900)	-	_	_	-		_		(7,900)
2704	Clatsop County 4-H District	SLGRP		1.891.843.537	-		-		-	-	-	-	-		_		(, , , , , , , , , , , , , , , , , , ,
2705	Lebanon Fire District	SLGRP	3,911,765	1,891,843,537	11.507.878.668	643.077	12,738,024,221	6,768,819,575	7.361.424	37,434	-	-	-		(781,231))	6.617.627
2707	Clatskanie Library	SLGRP	94,289	1,891,843,537	11,507,878,668	15,501	12,738,024,221	6,768,819,575	177,439	902	-	-	(9,612)		- '	Y	168,729
2708	Milton-Freewater Cemetery District 3	Indep	· -	1,891,843,537	11,507,878,668	· -	4,703	· · · · · ·	4,703	-	-	-			-		4,703
2709	Scappoose Public Library	SLGRP	168,127	1,891,843,537	11,507,878,668	27,639	12,738,024,221	6,768,819,575	316,393	1,609	-	-	-		(74,979))	243,023
2710	Klamath County Emergency Communications District	SLGRP	902,903	1,891,843,537	11,507,878,668	148,433	12,738,024,221	6,768,819,575	1,699,144	8,640	-	(162,500)	(92,046)		-	Y	1,453,238
2712	Jefferson County EMS	SLGRP	718,081	1,891,843,537	11,507,878,668	118,049	12,738,024,221	6,768,819,575	1,351,334	6,872	-	-	(73,205)		-	Y	1,285,001
2713	Port of Tillamook Bay	SLGRP	883,954	1,891,843,537	11,507,878,668	145,318	12,738,024,221	6,768,819,575	1,663,485	8,459	-	-	(90,115)		(121,065))	1,460,764
2714	Winchester Bay Sanitary District	Indep	158,879	1,891,843,537	11,507,878,668	26,119	161,293	158,879	161,293	1,520	-	-	-		-		162,813
2715	Jackson County Fire District 3	SLGRP	6,910,888	1,891,843,537	11,507,878,668	1,136,119		6,768,819,575	13,005,378	66,134	-	-	(704,530)		(2,986,654)		9,380,328
2716	Neskowin Water District	SLGRP	225,888	1,891,843,537	11,507,878,668	37,135	12,738,024,221	6,768,819,575	425,091	2,162	-	-	(23,028)		(318))	403,907
2717	Ice Fountain Water District	Indep	438,656	1,891,843,537	11,507,878,668	72,113	280,123	438,656	280,123	4,198	-	-	-				284,321
2718	Curry Library	SLGRP	215,382	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	35,408	12,738,024,221	6,768,819,575	405,321	2,061	-	-	-		(188,929))	218,453
2719 2720	Human Solutions, Inc Tri-Met	Indep	-	1,891,843,537	11,507,878,668	-	(296,840) (1,671,225)	-	(296,840) (1,671,225)	-	-	-	-		-		(296,840) (1,671,225)
2720	Klamath Housing Authority	Indep SLGRP	707,663	1,891,843,537	11,507,878,668	116,337	12,738,024,221	6,768,819,575	1,331,727	6.772	-	-	-		(160,846)		1,177,653
2721	Tillamook 9-1-1	Indep	580,527	1,891,843,537	11,507,878,668	95,436	12,738,024,221	580,527	537,580	5,772	-	-	-		(160,846))	543,135
2723	Oregon Coastal Zone Management Association	Indep	300,327	1,891,843,537	11,507,878,668	55,450	(56,191)	300,321	(56,191)	3,333					-		(56,191)
2724	Nehalem Bay Wastewater Agency	Indep	424,838	1,891,843,537	11,507,878,668	69,841	187,138	424,838	187,138	4,066	_						191,204
2725	West Valley Fire District	Indep	470,370	1,891,843,537	11,507,878,668	77,327	380,712	470,370	380.712	4,501	_	_	_		_		385,213
2726	Yamhill Communications Agency	SLGRP	1,010,582	1,891,843,537	11,507,878,668	166,135	12,738,024,221	6,768,819,575	1,901,782	9,671	_	-	(103,024)		(8,978))	1,799,451
2728	Baker County Library District	SLGRP	528.253	1.891.843.537	11.507.878.668	86.842	12,738,024,221	6.768.819.575	994.102	5.055	_	_	(100,024)		(75,961)		923.196
2729	Douglas County Fire District 2	Indep	4,108,491	1,891,843,537	11,507,878,668	675,417	26,956,785	4,108,491	26,956,785	39,316	-				(, 0,001)	•	26,996,101
2731	Canby Utility Board	SLGRP	2,481,731	1,891,843,537	11,507,878,668	407,985	12,738,024,221	6,768,819,575	4,670,290	23,749	-	-	(253,000)		-	Υ	4,441,039
2732	Umatilla County Special Library District	SLGRP	158,424	1,891,843,537	11,507,878,668	26,044	12,738,024,221	6,768,819,575	298,132	1,516	-	-			(105,176))	194,472
2733	Wiard Memorial Park District	Indep		1,891,843,537	11,507,878,668	-	508,825	-	508,825	-	-	-	-				508,825
2734	Seal Rock Water District	SLGRP	559,307	1,891,843,537	11,507,878,668	91,948	12,738,024,221	6,768,819,575	1,052,543	5,352	-	-	-		(178,369))	879,526
2736	Wasco 9-1-1	Indep	-	1,891,843,537	11,507,878,668	- 1	(275,317)		(275,317)	-	-	-	-		- '		(275,317)
2737	Portland Energy Conservation Inc	Indep	-	1,891,843,537	11,507,878,668	-	176,270	-	176,270	-	-		-		-		176,270
2739	Scappoose Rural Fire Protection District	SLGRP	2,222,583	1,891,843,537	11,507,878,668	365,383	12,738,024,221	6,768,819,575	4,182,608	21,269	-	-	(226,581)		(57,828))	3,919,468
2740	Neskowin Regional Sanitary Authority	Indep	154,280	1,891,843,537	11,507,878,668	25,363	(262,195)	154,280	(262,195)	1,476	-	-	-		-		(260,719)
2741	Port of Garibaldi	SLGRP	165,221	1,891,843,537	11,507,878,668	27,162	12,738,024,221	6,768,819,575	310,923	1,581	-	-	(16,843)		(61,637)		234,024
2742	Amity Fire District	SLGRP	16,595	1,891,843,537	11,507,878,668	2,728	12,738,024,221	6,768,819,575	31,230	159	-	-	(1,692)		(47,082))	(17,385)
2743	Douglas Soil & Water Conservation District	Indep	164,865	1,891,843,537	11,507,878,668	27,103	(237,278)	164,865	(237,278)	1,578	-	-	-		-		(235,700)



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL	-				Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2745	Clackamas County Fire District	SLGRP	32,339,156	1,891,843,537	11,507,878,668	5,316,412	12,738,024,221	6,768,819,575	60,858,019	309,471	(7,364,007	-	-		(849,198)	, ,	52,954,285
2746	Marion-Salem Data Center	Indep	-	1,891,843,537	11,507,878,668	-	(5,581,324)	-	(5,581,324)	-	- '	-	-		- '		(5,581,324)
2747	Salem Housing Authority	Indep	2,336,276	1,891,843,537	11,507,878,668	384,073	5,456,406	2,336,276	5,456,406	22,357	-	-	-		-		5,478,763
2749	Black Butte Ranch Police	SLGRP	437,897	1,891,843,537	11,507,878,668	71,988	12,738,024,221	6,768,819,575	824,063	4,190	-	-	(44,641)		(238,829)		544,783
2750	Eastern Oregon Human Services Consortium	Indep	-	1,891,843,537	11,507,878,668	-	(584,011)	-	(584,011)	-	-	-	-		-		(584,011)
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	269,457	1,891,843,537	11,507,878,668	44,298	12,738,024,221	6,768,819,575	507,082	2,579	-	-	-		(107,701)		401,960
2753	Linn-Benton Housing Authority	SLGRP	1,254,703	1,891,843,537	11,507,878,668	206,268	12,738,024,221	6,768,819,575	2,361,186	12,007	-	-	-		(765,785)		1,607,408
2754	Western Lane Ambulance District	SLGRP	1,773,950	1,891,843,537	11,507,878,668	291,629	12,738,024,221	6,768,819,575	3,338,340	16,976	-	-	(180,845)		(20,736)		3,153,735
2756	Sandy Area Sch Trans Agency	Indep		1,891,843,537	11,507,878,668		(216,332)		(216,332)			-			-		(216,332)
2757	City of Stayton	SLGRP	695,199	1,891,843,537	11,507,878,668	114,288	12,738,024,221	6,768,819,575	1,308,273	6,653	(248,958)	-	(70,872)		(72,061)		923,035
2758	Mohawk Valley Rural Fire District	SLGRP	212,422	1,891,843,537	11,507,878,668	34,921	12,738,024,221	6,768,819,575	399,751	2,033	-	-	(21,655)		(40,909)		339,220
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep SLGRP	45,759	1,891,843,537	11,507,878,668	7,523	742,295	45,759	742,295	438	(20.674		(220 624)		-		742,733
2761 2763	Clackamas River Water Junction City Fire Department	SLGRP	3,331,548 295,838	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	547,691 48,634	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	6,269,533 556,728	31,881 2,831	(30,671	-	(339,634)		(63,660)		5,931,109 495,899
2765		SLGRP	295,838 324,424	1,891,843,537	11,507,878,668	53,334	12,738,024,221	6,768,819,575	610,523	3,105	-	-	(33,073)		(32,692)		547,863
2766	Green Sanitary	SLGRP	324,424	1,891,843,537	11,507,878,668	52,681		6,768,819,575	603.045	3,105	-	-			(32,692)		544,415
2766	Southwest Lincoln County Water District Springfield Utility Board	Indep	320,450	1,891,843,537	11,507,878,668	52,681	12,738,024,221 (150,515)	6,768,819,575	(150,515)	3,067	-	-	(32,668)		(29,029)		(150,515)
2768	Lake County Library District	SLGRP	138,734	1,891,843,537	11,507,878,668	22,807	12,738,024,221	6,768,819,575	261,080	1,328	-	_	(14,143)		-	V	248,265
2771	Harbor Water PUD	Indep	288,572	1,891,843,537	11,507,878,668	47.440	487,445	288,572	487,445	2,762			(14,143)		-	'	490,207
2772	Umatilla County Soil & Water District	SLGRP	133,723	1.891.843.537	11,507,878,668	21,983	12.738.024.221	6.768.819.575	251.649	1,280	-		(13.632)		(29,884)		209.413
2773	Housing Authority of Jackson County	SLGRP	3,648,589	1,891,843,537	11,507,878,668	599,812	12,738,024,221	6,768,819,575	6,866,162	34,915	-	(750,000)	(371,955)		(25,004)		5,779,122
2774	Oregon Trail Library District	SLGRP	233,092	1,891,843,537	11,507,878,668	38,319	12,738,024,221	6,768,819,575	438,648	2,231	-	(750,000)	(23,763)		(6,431)		410,685
2776	Rainier Cemetery District	SLGRP	55.102	1.891.843.537	11,507,878,668	9.058	12,738,024,221	6.768.819.575	103.694	527	_	_	(20,700)		(83,193)		21.028
2777	City of Newberg	SLGRP	6,253,996	1,891,843,537	11,507,878,668	1,028,129	12,738,024,221	6,768,819,575	11,769,194	59,848	(2,103,800		(637,563)		(338,568)		8,749,111
2778	Mulino Water District 23	SLGRP	71,229	1,891,843,537	11,507,878,668	11,710	12,738,024,221	6,768,819,575	134,044	682	(2,100,000	<u>-</u>	(7,261)		(000,000)	Υ	127,465
2779	Brownsville Rural Fire Protection District	Indep	117,814	1,891,843,537	11,507,878,668	19,368	226,334	117,814	226,334	1,127	_	_	(-,=,		_	•	227,461
2780	Nehalem Bay Health District	SLGRP	-	1,891,843,537	-	-		-	,		_	_	-		_		
2781	North Bend Coos-Curry Housing Authority	SLGRP	603,076	1,891,843,537	11,507,878,668	99,143	12,738,024,221	6,768,819,575	1,134,910	5,771	-	-	(61,481)		-	Υ	1,079,200
2782	Millington Rural Fire Protection District	Indep	50,998	1,891,843,537	11,507,878,668	8,384	304,398	50,998	304,398	488	-	-	-		-		304,886
2783	Tillamook Fire District	Indep	238,601	1,891,843,537	11,507,878,668	39,225	337,878	238,601	337,878	2,283	-	-	-		-		340,161
2784	Eisenschmidt Pool	SLGRP	257,761	1,891,843,537	11,507,878,668	42,375	12,738,024,221	6,768,819,575	485,072	2,467	-	-	-		(60,214)		427,325
2785	Fern Ridge Community Library	Indep	246,771	1,891,843,537	11,507,878,668	40,568	73,698	246,771	73,698	2,361	-	-	-		-		76,059
2786	Seal Rock Rural Fire Protection District	SLGRP	236,944	1,891,843,537	11,507,878,668	38,953	12,738,024,221	6,768,819,575	445,898	2,267	-	-	(24,155)		(23,271)		400,739
2788	Port of Hood River	Indep	1,500,988	1,891,843,537	11,507,878,668	246,756	1,350,171	1,500,988	1,350,171	14,364	-	-	-		-		1,364,535
2789	Farmers Irrigation District	SLGRP	626,471	1,891,843,537	11,507,878,668	102,989	12,738,024,221	6,768,819,575	1,178,936	5,995	-	-	-		(481,922)		703,009
2790	Silver Falls Library District	SLGRP	544,481	1,891,843,537	11,507,878,668	89,510	12,738,024,221	6,768,819,575	1,024,641	5,210	(176,696)	-	-		(65,172)		787,983
2792	North Wasco County Parks And Recreation District	SLGRP	269,934	1,891,843,537	11,507,878,668	44,376	12,738,024,221	6,768,819,575	507,980	2,583	-	-	(27,518)		-		483,045
2793	North Lincoln Fire & Rescue District 1	SLGRP	1,306,822	1,891,843,537	11,507,878,668	214,836	12,738,024,221	6,768,819,575	2,459,266	12,506		-	-		(114,332)		2,357,440
2794	Siuslaw Rural Fire Protection District 1	SLGRP	902,167	1,891,843,537	11,507,878,668	148,312	12,738,024,221	6,768,819,575	1,697,758	8,633	(374,026	-	-		(14,433)		1,317,932
2796	West Side Rural Fire Protection District	Indep	125,564	1,891,843,537	11,507,878,668	20,642	(110,301)	125,564	(110,301)	1,202	-	-	-		-		(109,099)
2797	Vernonia Fire	Indep	139,541	1,891,843,537	11,507,878,668	22,940	(131,921)	139,541	(131,921)	1,335	-	-	(40.050)		(40.004)		(130,586)
2798	Fairview Water District	SLGRP	100,569	1,891,843,537	11,507,878,668	16,533	12,738,024,221	6,768,819,575	189,257	962	-	-	(10,252)		(10,901)		169,066
2799	Sublimity Fire District	SLGRP	134,813	1,891,843,537	11,507,878,668	22,163	12,738,024,221	6,768,819,575	253,700	1,290	-	-	-		(92,444)		162,546
2801 2802	Coburg Rural Fire Protection District Rural Road Assessment District 3	SLGRP SLGRP	269,866 154,308	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	44,365 25,368	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	507,852 290,387	2,582 1,477	-	-	(15,731)		(47,110)	V	463,324 276,133
2802	Southwestern Polk County Rural Fire Protection District		154,308	1,891,843,537	11,507,878,668	25,368		6,768,819,575	(18,159)	1,477	-	-	(15,731)		-	Ť	(18,159)
2803		Indep	460,301	1,891,843,537	11,507,878,668	75,671	(18,159)	6,768,819,575		4,405	-	-			(000 704)		636,899
2804	Aurora Rural Fire Protection District Multnomah County Rural Fire Protection District 14	SLGRP SLGRP	25,000	1,891,843,537	11,507,878,668	4,110	12,738,024,221 12,738,024,221	6,768,819,575	866,225 47,047	4,405 239	-	-	(2,549)		(233,731) (512)		44,225
2808	Lifeways	Indep	20,000	1.891.843.537	11,507,878,668	4,110	(6.935)	0,700,013,373	(6.935)	239	-	•	(2,349)		(312)		(6.935)
2809	Juntura Road District 4	Indep	62,384	1,891,843,537	11,507,878,668	10,256	48.482	62,384	48.482	597	-	-	-		-		49,079
2810	Sutherlin Water Control District	SLGRP	93,943	1,891,843,537	11,507,878,668	15,444	12,738,024,221	6,768,819,575	176,788	899	-	-	(9,577)		(5,988)		162,122
2811	Mid-Columbia Center For Living	SLGRP	6.491.407	1.891.843.537	11,507,878,668	1.067.158	12,738,024,221	6,768,819,575	12.215.971	62,120	_	_	(661,766)		(5,500)	Υ	11.616.325
2812	Workforce Development Board	Indep		1,891,843,537	11,507,878,668	-,007,100	(73,310)	-	(73,310)	- 02,120	_		(55.,.66)		-	•	(73,310)
2814	The Job Council	SLGRP	-	1,891,843,537	,,	_	(.0,010)	-	(, 0,0,0)	-	_	_	-		-		(10,010)
2816	Odell Sanitary District	SLGRP	281.604	1.891.843.537	11.507.878.668	46,294	12.738.024.221	6.768.819.575	529.941	2.695	_		_		(14.213)		518.423
2817	Wickiup Water District	SLGRP	167,471	1,891,843,537	11,507,878,668	27,532	12,738,024,221	6,768,819,575	315,159	1,603	-		(17,073)		(1,048)		298,641
2818	Netarts Water District	SLGRP	123,450	1,891,843,537	11,507,878,668	20,295	12,738,024,221	6,768,819,575	232,317	1,181	-	-	(12,585)		(20,368)		200,545
2819	Harrisburg Fire and Rescue	SLGRP	188,129	1,891,843,537	11,507,878,668	30,928	12,738,024,221	6,768,819,575	354,034	1,800	-	-	(19,179)		(8,426)		328,229
2820	Central Oregon Coast Fire & Rescue District	SLGRP	292,024	1,891,843,537	11,507,878,668	48.007	12,738,024,221	6,768,819,575	549,550	2.795	_	-			(284,406)		267.939



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	velopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2821	Tillamook County Soil And Water Conservation District	Indep	204,001	1,891,843,537	11,507,878,668	33,537	121,606	204,001	121,606	1,952	-	-	-	Liability : lag	-	Liability 1 lag	123,558
2822	Deschutes County Rural Fire Protection District 2	SLGRP		1.891.843.537	-	-			-		-	<u>-</u>	_		_		-
2823	Lyons Fire District	SLGRP	118,045	1,891,843,537	11,507,878,668	19,406	12,738,024,221	6,768,819,575	222,146	1,130	-	-	-		-	Υ	223,276
2824	Glide Fire Department	SLGRP	109,881	1,891,843,537	11,507,878,668	18,064	12,738,024,221	6,768,819,575	206,782	1,052	-	-	-		(15,679)		192,155
2825	Northern Oregon Corrections	SLGRP	3,419,479	1,891,843,537	11,507,878,668	562,147	12,738,024,221	6,768,819,575	6,435,008	32,723	-	-	-		(2,322,578)		4,145,153
2826	Wasco County Soil-Water Conservation District	SLGRP	500,391	1,891,843,537	11,507,878,668	82,262	12,738,024,221	6,768,819,575	941,670	4,789	-	-	-		(172,025)		774,434
2828 2829	Deschutes Public Library District Hubbard Rural Fire Protection District	Indep SLGRP	5,206,789 94,999	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	855,973 15,617	3,701,746 12,738,024,221	5,206,789 6,768,819,575	3,701,746 178,775	49,827 909	-	-	-		(45,410)		3,751,573 134,274
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	285,913	1.891.843.537	11,507,878,668	47,003	12,738,024,221	6,768,819,575	538.050	2,736	-		(29,147)		(3,913)		507.726
2831	Oregon Advanced Technology Consortium, Inc	Indep	200,510	1,891,843,537	11,507,878,668	-1,000	(543,133)	0,700,010,070	(543,133)	2,750	_	_	(23,147)		(0,510)		(543,133)
2832	Careoregon	Indep	-	1,891,843,537	11,507,878,668	-	(4,590)	-	(4,590)	_	-		-		-		(4,590)
2833	Boardman Rural Fire Protection District	Indep	618,321	1,891,843,537	11,507,878,668	101,649	(13,083)	618,321	(13,083)	5,917	-	-	-		-		(7,166)
2834	Crescent Rural Fire Protection District	SLGRP	236,114	1,891,843,537	11,507,878,668	38,816	12,738,024,221	6,768,819,575	444,336	2,260	-		-		(19,385)		427,211
2835	North Clackamas County Water Commission	Indep	290,866	1,891,843,537	11,507,878,668	47,817	403,722	290,866	403,722	2,783	-	-	-		-		406,505
2836	Regional Organized Crime Narcotics Task Force	SLGRP	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
2837	NORCOM	SLGRP	1,481,030	1,891,843,537	11,507,878,668	243,475		6,768,819,575	2,787,103	14,173	-	-	- (0.500)		(454,120)		2,347,156
2838 2839	High Desert Parks & Recreation District North Morrow Vector Control District	SLGRP SLGRP	25,115 151,938	1,891,843,537 1.891.843.537	11,507,878,668 11,507,878,668	4,129 24.978	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	47,264 285.927	240 1,454	-	-	(2,560) (15,489)		-	Y	44,944 271.892
2840	Cannon Beach Rural Fire Protection District	SLGRP	102,337	1,891,843,537	11,507,878,668	24,978 16.824	12,738,024,221	6,768,819,575	285,927 192,584	1,454	-		(10,489)		(444)	Ť	182.686
2841	Jefferson County Soil & Water Conservation District	Indep	220,029	1,891,843,537	11,507,878,668	36,172	60,460	220,029	60,460	2,106	_	_	(10,400)		(444)		62,566
2842	Tualatin Valley Water District	SLGRP	12,121,404	1,891,843,537	11,507,878,668	1,992,704	12.738.024.221	6,768,819,575	22,810,880	115,996	(11,993,777)		_		(2,308,885)		8,624,214
2843	Yachats Rural Fire Protection District	SLGRP	373,256	1,891,843,537	11,507,878,668	61,362	12,738,024,221	6,768,819,575	702,419	3,572	-		-		(30,026)		675,965
2844	Crook County Rural Fire Protection District 1	SLGRP	2,528,145	1,891,843,537	11,507,878,668	415,616	12,738,024,221	6,768,819,575	4,757,635	24,193	-	-	(257,732)		(24,384)		4,499,712
2845	Sunrise Water Authority	Indep	1,985,401	1,891,843,537	11,507,878,668	326,391	1,251,375	1,985,401	1,251,375	18,999	(1,499,049)		-		-		(228,675)
2846	Jefferson County Library District	SLGRP	142,540	1,891,843,537	11,507,878,668	23,433	12,738,024,221	6,768,819,575	268,241	1,364	-	(62,500)	-		(10,574)		196,531
2847	Sweet Home Fire and Ambulance District	SLGRP	1,316,013	1,891,843,537	11,507,878,668	216,347	12,738,024,221	6,768,819,575	2,476,563	12,594	-	-	(134,161)		(63,492)		2,291,504
2848 2849	Lane Transit District	Indep SLGRP	-	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	40.040	5,257		5,257	- 0.000	-	-	-		(40.045)		5,257
2849	Lebanon Aquatic District Lake County 4-H & Extension Service	SLGRP	293,266	1,891,843,537	11,507,878,008	48,212	12,738,024,221	6,768,819,575	551,888	2,806	-		-		(18,915)		535,779
2851	East Umatilla County Rural Fire Protection District	SLGRP	-	1.891.843.537	-	-	-	-		-	-		-		-		-
2852	Ochoco Irrigation District	SLGRP	522,158	1,891,843,537	11,507,878,668	85,840	12,738,024,221	6,768,819,575	982,633	4,997	-		(53,231)		(193,583)		740,816
2853	Mill City Rural Fire Protection District	SLGRP	60,152	1,891,843,537	11,507,878,668	9,889	12,738,024,221	6,768,819,575	113,198	576	-		-		(44,699)		69,075
2854	Sunset Empire Transportation District	Indep	-	1,891,843,537	11,507,878,668	-	(6,705)	-	(6,705)	-	-	-	-		- '		(6,705)
2855	Harney Hospital	SLGRP	10,894,713	1,891,843,537	11,507,878,668	1,791,042		6,768,819,575	20,502,410	104,258	-	-	-		(2,429,260)		18,177,408
2856	Mid-Columbia Council Of Governments	Indep		1,891,843,537	11,507,878,668		44,983		44,983		-	-	-				44,983
2857	Sunriver Service District	SLGRP	1,968,801	1,891,843,537	11,507,878,668	323,662	12,738,024,221	6,768,819,575	3,705,024	18,841 982	-	-	-		(1,255,119)		2,468,746
2858 2859	Nesika Beach-Ophir Water District South Lane County Fire and Rescue	SLGRP Indep	102,623 2,330,115	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	16,871 383,060	12,738,024,221 4,278,854	6,768,819,575 2,330,115	193,124 4,278,854	982 22,298	-	-	-		(24,983)		169,123 4,301,152
2860	Coos County Airport District	SLGRP	729,418	1,891,843,537	11,507,878,668	119.913	12,738,024,221	6,768,819,575	1.372.669	6,980	-		-		(304,340)		1,075,309
2861	Mt Angel Fire District	Indep	74,043	1,891,843,537	11,507,878,668	12,172	8,176	74,043	8,176	709	-		_		(00 1,0 10)		8,885
2864	Tri-City Water and Sanitary Authority	SLGRP	387,319	1,891,843,537	11,507,878,668	63,674	12,738,024,221	6,768,819,575	728,884	3,706	-	-	(39,485)		(59,551)		633,554
2865	Tri-County Cooperative Weed Management Area	Indep	138,646	1,891,843,537	11,507,878,668	22,793	20,035	138,646	20,035	1,327	-		` - '				21,362
2866	Jefferson Behavioral Health	Indep	-	1,891,843,537	11,507,878,668	-	11,577	-	11,577	-	-	-	-		-		11,577
2867	West Multnomah Soil And Water Conservation District	SLGRP	859,002	1,891,843,537	11,507,878,668	141,216		6,768,819,575	1,616,528	8,220	(30,178)	-	-		-		1,594,570
2869	Nehalem Bay Fire & Rescue	SLGRP	375,592	1,891,843,537	11,507,878,668	61,746	12,738,024,221	6,768,819,575	706,815	3,594	-	-	-		-		710,409
2870	Clackamas River Water Providers	Indep	188,441	1,891,843,537 1.891.843.537	11,507,878,668 11.507.878.668	30,979	75,882	188,441	75,882 10.092	1,803	-	-	-		-		77,685 10.092
2872 2873	Emergency Communications of Southern Oregon Mosier Fire District	Indep SLGRP	59,884	1,891,843,537	11,507,878,668	9,845	10,092 12,738,024,221	6,768,819,575	112,694	573	-		-		(64,597)		48,670
2874	Umatilla-Morrow Radio and Data District	Indep	219,209	1,891,843,537	11,507,878,668	36,037	45,927	219,209	45,927	2,098	-	-	-		(04,537)		48,025
2876	Oregon Municipal Electric Utilities Association	Indep	134,690	1,891,843,537	11,507,878,668	22,142	(5,469)	134,690	(5,469)	1,289	-	-	-		-		(4,180)
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,341,155	1,891,843,537	11,507,878,668	384,875	225,765	2,341,155	225,765	22,404	-	-	-		-		248,169
2878	Yamhill Fire Protection District	Indep	138,923	1,891,843,537	11,507,878,668	22,838	861	138,923	861	1,329	-	-	-		-		2,190
2879	LaGrande Rural Fire Protection District	Indep	-	1,891,843,537	11,507,878,668	-	(88)	-	(88)	-	-	-	-		-		(88)
2880	Oregon Health & Science University	SLGRP	322,163,534	1,891,843,537	11,507,878,668	52,962,237	12,738,024,221	6,768,819,575	606,269,210	3,082,962	(49,560,338)	(10,000,000)	-		(141,927,696)		407,864,138
2881	Lake Chinook Fire and Rescue District	Indep	45,114	1,891,843,537	11,507,878,668	7,417	(45)	45,114	(45)	432	-	-	-		(500.555)		387
2883 2884	Lane Fire Authority North Central Public Health District	SLGRP SLGRP	3,665,042 1,264,480	1,891,843,537 1.891.843.537	11,507,878,668 11.507.878.668	602,516 207.875	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	6,897,125 2,379,584	35,073 12,101	-	-	-		(589,600)		6,342,598 2,391,685
2884 2885	Siletz Rural Fire Protection District	Indep	1,264,480	1,891,843,537	11,507,878,668	207,875	12,738,024,221 (118)	6,768,819,575	2,379,584	12,101	-	-	-		-		2,391,685
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	37,779	1,891,843,537	11,507,878,668	6,211	12,738,024,221	6,768,819,575	71,095	362	-	-	-		-		71,457
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Exhibit F

				Dev	relopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2887	Umatilla County Fire District #1	Indep	4,092,930	1,891,843,537	11,507,878,668	672,859	4,663,830	4,092,930	4,663,830	39,168		· · · · ·	-				4,702,998
2888	Oak Lodge Water Services District	SLGRP	3,026,042	1,891,843,537	11,507,878,668	497,468	12,738,024,221	6,768,819,575	5,694,611	28,958	(298,500)	(552,000)	-		(829,009)		4,044,060
2889 2890	Mid-Valley Behavioral Care Network Central Cascades Fire and EMS	Indep Indep	335,387 54,049	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	55,136 8,885	4,844	335,387 54,049	4,844	3,210 517	-	-	-		-		8,054 514
2890 2891	Grant County Emergency Communications Agency	Indep	215.982	1,891,843,537	11,507,878,668	35.506	7.723	215,982	7.723	2.067	-		-		-		9,790
2892	Lake Health District	Indep	210,902	1,891,843,537	11,507,878,668	33,306	(1,641)	210,902	(1,641)	2,007	-		-		-		(1,641)
2893	Pleasant Hill Goshen Fire & Rescue	SLGRP	266,214	1,891,843,537	11,507,878,668	43,764	12,738,024,221	6,768,819,575	500,980	2,548	_	_	_		_	Υ	503,528
2894	Greater Toledo Pool Recreation District	Indep	14,789	1,891,843,537	11,507,878,668	2,431	1	14,789	1	142	-	-	-		-	•	143
2895	Western Lane Fire and EMS Authority	SLGRP	· -	1,891,843,537	· · · · · · · -	· -	-	-	-	-	-	-	-		-		-
2896	CareOregon Inc	Indep	-	1,891,843,537	-	-	-	-	-	-	-		-		-		-
2897	Morrow County	Indep	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
2900	Clatsop Community College	SLGRP	7,235,045	1,891,843,537	11,507,878,668	1,189,409	12,738,024,221	6,768,819,575	13,615,399	69,236	(5,353,192)		-	Υ	-		8,331,443
2901	Blue Mountain Community College	SLGRP	11,378,890	1,891,843,537	11,507,878,668	1,870,638	12,738,024,221	6,768,819,575	21,413,568	108,891	(7,866,275)	-	-	Y	-		13,656,184
2902	Treasure Valley Community College	SLGRP	8,436,161	1,891,843,537	11,507,878,668	1,386,867	12,738,024,221	6,768,819,575	15,875,740	80,730	(11,217,033)	-	-	Y	-		4,739,437
2903	Umpqua Community College	SLGRP	12,230,537	1,891,843,537	11,507,878,668	2,010,645	12,738,024,221	6,768,819,575	23,016,255	117,041	(9,156,566)	-	-	Y	-		13,976,730
2904 2905	Lane Community College Mt Hood Community College	SLGRP SLGRP	46,998,902 48,064,351	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	7,726,408 7,901,563	12,738,024,221 12,738,024,221	6,768,819,575 6,768,819,575	88,445,725 90,450,759	449,759 459,954	(52,002,392) (49,681,219)	-	-	Y	-		36,893,092 41,229,494
2905	Klamath Community College	SLGRP	8,880,530	1,891,843,537	11,507,878,668	1,459,919	12,738,024,221	6.768.819.575	16.711.984	84,983	(254.032)		-	· · · · · · · · · · · · · · · · · · ·	-		16,542,935
2908	Clackamas Community College	SLGRP	32,357,959	1,891,843,537	11,507,878,668	5,319,503	12,738,024,221	6,768,819,575	60,893,405	309,651	(21,228,411)		-	Ý	_		39,974,645
2910	Linn-Benton Community College	SLGRP	30,113,187	1,891,843,537	11,507,878,668	4,950,473	12,738,024,221	6,768,819,575	56,669,040	288,170	(21,917,598)	-	_	Ý	_		35,039,612
2918	Portland Community College	SLGRP	134,629,627	1,891,843,537	11,507,878,668	22,132,506	12,738,024,221	6,768,819,575	253,355,172	1,288,346	(274,737,245)	-		Ϋ́	_		(20,093,727)
2919	Chemeketa Community College	SLGRP	51,226,892	1,891,843,537	11,507,878,668	8,421,471	12,738,024,221	6,768,819,575	96,402,242	490,219	(42,907,674)	(6,250,000)	-	Υ	-		47,734,787
2922	Rogue Community College	SLGRP	21,142,323	1,891,843,537	11,507,878,668	3,475,703	12,738,024,221	6,768,819,575	39,787,058	202,323	(14,819,315)		-	Υ	-		25,170,066
2995	Oregon Coast Community College	SLGRP	2,890,625	1,891,843,537	11,507,878,668	475,206	12,738,024,221	6,768,819,575	5,439,774	27,662	(1,613,348)	-	-	Υ	-		3,854,088
2996	Columbia Gorge Community College	SLGRP	4,944,310	1,891,843,537	11,507,878,668	812,822	12,738,024,221	6,768,819,575	9,304,537	47,315	(3,029,494)	-	-	Υ	-		6,322,358
2997	Tillamook Bay Community College	SLGRP	2,182,161	1,891,843,537	11,507,878,668	358,737	12,738,024,221	6,768,819,575	4,106,538	20,882	(993,749)	-	-	Υ	-		3,133,671
2998	Southwestern Community College	SLGRP	12,242,979	1,891,843,537	11,507,878,668	2,012,691	12,738,024,221	6,768,819,575	23,039,670	117,160	(10,042,239)	-	-	Y	-		13,114,591
2999	Central Oregon Community College	SLGRP	24,057,758	1,891,843,537	11,507,878,668	3,954,987	12,738,024,221	6,768,819,575	45,273,522	230,222	(9,654,936)	-	-	Y	-		35,848,808
3003	Baker School District 5J	Schools	11,623,566 610,432	1,891,843,537	11,507,878,668 11,507,878,668	1,910,862	7,884,902,187 7,884,902,187	3,740,727,524	24,500,764	111,232	(7,982,841)	-	-		-		16,629,155
3008 3016	Huntington School District 16J Burnt River High School	Schools Schools	438,669	1,891,843,537 1,891,843,537	11,507,878,668	100,352 72,115	7,884,902,187	3,740,727,524 3,740,727,524	1,286,700 924,650	5,842 4,198	-		-		-		1,292,542 928,848
3027	Pine-Eagle School District 61	Schools	1.555.676	1,891,843,537	11,507,878,668	255.746	7,884,902,187	3,740,727,524	3.279.135	14.887	-		-		-		3,294,022
3027	Alsea School	Schools	1,520,234	1,891,843,537	11,507,878,668	249,920	7,884,902,187	3,740,727,524	3,204,430	14,548	-	-	-		-		3,218,978
3039	Corvallis School District 509J	Schools	40,870,275	1,891,843,537	11,507,878,668	6,718,890	7,884,902,187	3,740,727,524	86,148,515	391,110	(34,018,781)	-	-		-		52,520,844
3043	Philomath School District 17J	Schools	8,857,599	1,891,843,537	11,507,878,668	1,456,149	7,884,902,187	3,740,727,524	18,670,512	84,763	(5,393,960)	-	-		-		13,361,315
3049	Monroe Elementary School	Schools	-	1,891,843,537	-	-	-	-, -, -	-	-	-	-	-		-		-
3075	West Linn School District	Schools	60,383,975	1,891,843,537	11,507,878,668	9,926,854	7,884,902,187	3,740,727,524	127,280,518	577,848	(27,742,493)	-	-		-		100,115,873
3083	Welches Elementary School	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3094	Damascus-Union School District 26	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3102	Molalla Elementary School 35	Schools	=	1,891,843,537	-	-	-	-	-	-	-	•	=		-		•
3109	Boring School District	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3111	Sandy Elementary School District 46	Schools Schools	3.378.037	1,891,843,537	11.507.878.668	555.334	-	3.740.727.524	7 400 400	-	-	(005.000)	-		-		
3116 3122	Colton School District 53 Oregon City School District 62	Schools	46,065,334	1,891,843,537 1,891,843,537	11,507,878,668	7,572,934	7,884,902,187 7,884,902,187	3,740,727,524	7,120,403 97,098,934	32,326 440,825	(33,903,070)	(625,000)	-		-		6,527,729 63,636,689
3138	Canby Elementary School District 86	Schools	40,000,334	1,891,843,537	11,507,676,006	7,372,934	7,004,902,107	3,740,727,324	97,090,934	440,625	(33,903,070)		-				03,030,009
3160	Gladstone School District 115	Schools	9,891,177	1,891,843,537	11,507,878,668	1,626,065	7.884.902.187	3,740,727,524	20,849,143	94,654	(18,658,189)	-	_		_		2,285,608
3174	Canby Union High School	Schools	-	1,891,843,537	-	- 1,020,000	- ,001,002,101	-	-		(10,000,100)	_	_		_		-
3175	Sandy Union High School	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3176	Molalla Union High School	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3179	Clatsop County School District 1C	Schools	10,710,225	1,891,843,537	11,507,878,668	1,760,713	7,884,902,187	3,740,727,524	22,575,575	102,492	(19,982,211)	-	-		-		2,695,856
3186	Jewell School District 8	Schools	2,135,742	1,891,843,537	11,507,878,668	351,106	7,884,902,187	3,740,727,524	4,501,830	20,438	-	-	-		-		4,522,268
3187	Seaside Schools	Schools	9,820,694	1,891,843,537	11,507,878,668	1,614,478	7,884,902,187	3,740,727,524	20,700,575	93,980	(7,237,664)	-	-		-		13,556,891
3195	Warrenton-Hammond School District	Schools	5,629,066	1,891,843,537	11,507,878,668	925,393	7,884,902,187	3,740,727,524	11,865,242	53,868	(2,864,544)	-	-		-		9,054,566
3230	Vernonia School District	Schools	3,232,346	1,891,843,537	11,507,878,668	531,383	7,884,902,187	3,740,727,524	6,813,309	30,932	-	-	-		-		6,844,241
3241	Coquille School District 8	Schools	6,428,109	1,891,843,537	11,507,878,668	1,056,752	7,884,902,187	3,740,727,524	13,549,506	61,514	(7.040.057)	-	-		-		13,611,020
3242 3245	Coos Bay School District 9 North Bend Public Schools	Schools Schools	15,181,323	1,891,843,537	11,507,878,668	2,495,741	7,884,902,187	3,740,727,524	31,999,990	145,279 120,390	(7,212,257)	-	-		-		24,933,012
3245 3252	Powers School District	Schools	12,580,534 1,002,772	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	2,068,183 164,851	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	26,517,910 2,113,696	120,390 9,596	(7,611,245)	-	-		-		19,027,055 2,123,292
3252 3257	Myrtle Point School District 41	Schools	3,260,105	1,891,843,537	11,507,878,668	535.947	7,884,902,187	3,740,727,524	6.871.821	31.198	-	-	-		-		2,123,292 6.903.019
0201	Myrao i om conor Didnot 41	0010013	5,200,100	1,001,040,001	11,507,575,000	555,547	1,004,002,101	0,170,121,324	0,071,021	51,130	=	-	· ·		-		0,505,015



Exhibit F

				Dev	velopment of OPSRP U	AL					Deve	opment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3264	Bandon School District	Schools	3,983,324	1,891,843,537	11,507,878,668	654,840	7,884,902,187	3,740,727,524	8,396,259	38,119	-	-	-		-		8,434,378
3274	Crook County School District	Schools	16,510,333	1,891,843,537	11,507,878,668	2,714,225	7,884,902,187	3,740,727,524	34,801,348	157,997	(24,039,977)	-	-		-		10,919,368
3275	Port Orford-Langlois School District 2Cj	Schools	1,633,945	1,891,843,537	11,507,878,668	268,613	7,884,902,187	3,740,727,524	3,444,116	15,636	-	-	-		-		3,459,752
3277	Curry County School District 3C	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3281	Ophir School	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3282	Pistol River School District 16	Schools	-	1,891,843,537	•	-	-	•	-	-	-	-	-		-		-
3283	Brookings-Harbor School District 17C	Schools	8,317,229	1,891,843,537	11,507,878,668	1,367,315	7,884,902,187	3,740,727,524	17,531,493	79,592	(9,652,161)	-	-		-		7,958,924
3288	Central Curry School District 1	Schools	2,292,678	1,891,843,537	11,507,878,668	376,906	7,884,902,187	3,740,727,524	4,832,627	21,940			-		-		4,854,567
3291	Bend-La Pine Public Schools	Schools	102,084,254	1,891,843,537	11,507,878,668	16,782,193	7,884,902,187	3,740,727,524	215,178,560	976,901	(60,676,726)		-		-		154,228,735
3296	Sisters School District	Schools	6,187,041	1,891,843,537	11,507,878,668	1,017,122	7,884,902,187	3,740,727,524	13,041,371	59,207	(8,686,754)	-	-		-		4,413,824
3307	Oakland School District	Schools	2,870,568	1,891,843,537	11,507,878,668	471,908	7,884,902,187	3,740,727,524	6,050,734	27,470	(623,996)	-	-		-		5,454,208
3310	Roseburg Public Schools	Schools	30,572,640	1,891,843,537	11,507,878,668	5,026,005	7,884,902,187	3,740,727,524	64,442,618	292,567	(40,228,698)	-	-		-		24,506,487
3316 3318	Glide School District 12	Schools	4,384,764	1,891,843,537	11,507,878,668	720,836	7,884,902,187	3,740,727,524	9,242,437	41,960	(2,962,573)	-	-		-		6,321,824
3318	Days Creek School District 15	Schools Schools	1,261,701	1,891,843,537	11,507,878,668	207,418	7,884,902,187	3,740,727,524	2,659,480 14.362.557	12,074	(40,000,740)	-	-		-		2,671,554
	South Umpqua School District	Schools	6,813,834 1,187,451	1,891,843,537 1.891.843.537	11,507,878,668 11,507,878,668	1,120,164 195,212	7,884,902,187 7.884.902.187	3,740,727,524	14,362,557 2.502.972	65,205 11,363	(16,863,748) (315,696)	-	-		-		(2,435,986) 2.198.639
3320 3321	Camas Valley School District 21 North Douglas School District 22	Schools	1,187,451 2,123,331	1,891,843,537	11,507,878,668	195,212 349,066	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	2,502,972 4,475,668	11,363 20,319	(315,696)	-	-		-		2,198,639 4,495,987
3324	Yoncalla School District 32	Schools	1.589.127	1,891,843,537	11,507,878,668	261,245	7,884,902,187	3,740,727,524	3.349.646	15,207	-	-	•				3,364,853
3325	Elkton School District 34	Schools	1,571,727	1,891,843,537	11,507,878,668	258,385	7,884,902,187	3,740,727,524	3,312,968	15,207	-	-			-		3,328,009
3331	Umpqua School District	Schools	1,5/1,727	1,891,843,537	11,307,070,000	230,303	7,004,302,107	3,740,727,324	3,312,300	13,041		_	-		-		3,320,009
3335	Riddle School District	Schools	2,095,936	1,891,843,537	11,507,878,668	344.562	7,884,902,187	3,740,727,524	4,417,923	20,057		_	-		-		4,437,980
3338	Glendale 77	Schools	1,925,790	1,891,843,537	11,507,878,668	316,591	7,884,902,187	3,740,727,524	4,059,282	18,429							4,077,711
3349	Winston-Dillard Schools	Schools	6,667,722	1,891,843,537	11,507,878,668	1,096,144	7,884,902,187	3,740,727,524	14,054,576	63,807	(17,234,527)	_	_		_		(3,116,144)
3353	Sutherlin School District 130	Schools	7,734,837	1,891,843,537	11,507,878,668	1,271,572	7,884,902,187	3,740,727,524	16,303,897	74,019	(10,969,772)	_	_		_		5,408,144
3361	Arlington Public Schools	Schools	1,027,027	1,891,843,537	11,507,878,668	168,839	7,884,902,187	3,740,727,524	2,164,822	9,828	(10,000,712)	_	_		_		2,174,650
3364	Condon Admin School District 25J	Schools	786.867	1.891.843.537	11,507,878,668	129,357	7.884.902.187	3.740.727.524	1,658,599	7.530	_	_	_		_		1,666,129
3370	Prairie City School District 4	Schools	1,158,296	1,891,843,537	11,507,878,668	190,419	7,884,902,187	3,740,727,524	2,441,518	11,084	(1,060,481)	(228,750)	_		_		1,163,371
3372	Monument School District 8	Schools	465,983	1,891,843,537	11,507,878,668	76,605	7,884,902,187	3,740,727,524	982,223	4,459	(1,170,679)	(125,000)	-		-		(308,997)
3375	Dayville School District 16J	Schools	525,347	1,891,843,537	11,507,878,668	86,365	7,884,902,187	3,740,727,524	1,107,354	5,027	-	-	-		-		1,112,381
3376	Long Creek Schools	Schools	447,749	1,891,843,537	11,507,878,668	73,608	7,884,902,187	3,740,727,524	943,789	4,285	-	_	-		-		948,074
3392	Burns-Slater School District	Schools	-	1,891,843,537		-	-		-		-		-		-		
3394	Crane Elementary School	Schools	685,097	1,891,843,537	11,507,878,668	112,627	7,884,902,187	3,740,727,524	1,444,084	6,556	-	-	-		-		1,450,640
3395	Pine Creek School	Schools	45,494	1,891,843,537	11,507,878,668	7,479	7,884,902,187	3,740,727,524	95,894	435	-	-	-		-		96,329
3396	Diamond School District 7	Schools	16,069	1,891,843,537	11,507,878,668	2,642	7,884,902,187	3,740,727,524	33,871	154	-	-	-		-		34,025
3397	Suntex School District	Schools	76,716	1,891,843,537	11,507,878,668	12,612	7,884,902,187	3,740,727,524	161,705	734	-	-	-		-		162,439
3398	Drewsey School	Schools	77,755	1,891,843,537	11,507,878,668	12,783	7,884,902,187	3,740,727,524	163,896	744	-	-	-		-		164,640
3399	Frenchglen School District	Schools	82,729	1,891,843,537	11,507,878,668	13,600	7,884,902,187	3,740,727,524	174,381	792	-	-	-		-		175,173
3405	Fields-Trout Creek 33	Schools	160,427	1,891,843,537	11,507,878,668	26,374	7,884,902,187	3,740,727,524	338,157	1,535	-	-	-		-		339,692
3407	Crane Union High School	Schools	640,175	1,891,843,537	11,507,878,668	105,242	7,884,902,187	3,740,727,524	1,349,394	6,126	-	-	-		-		1,355,520
3408	Burns Union High School	Schools		1,891,843,537	-	4 507 400	7 004 000 407		-	-	(04 000 707)	-	-		-		-
3409 3414	Hood River County School District Phoenix-Talent School District	Schools Schools	27,781,293 13,452,196	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	4,567,120 2,211,481	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	58,558,870 28,355,247	265,855 128,732	(21,993,727) (13,385,150)	-	-		-		36,830,998 15,098,829
3414	Ashland Public Schools	Schools	16,908,112	1,891,843,537	11,507,878,668	2,211,481	7,884,902,187	3,740,727,524	28,355,247 35,639,808	161,803	(13,385,150)	-	-		-		35,801,611
3415 3416	Central Point School District 6	Schools	27,356,569	1,891,843,537	11,507,878,668	4,497,297	7,884,902,187	3,740,727,524	57,663,614	261,790	-	•	-		-		57,925,404
3417	Eagle Point School District 9	Schools	20,658,805	1,891,843,537	11,507,878,668	3,396,215	7,884,902,187	3,740,727,524	43,545,716	197,696	-	-			-		43,743,412
3424	Rogue River School District	Schools	4,740,344	1,891,843,537	11,507,878,668	779,291	7,884,902,187	3,740,727,524	9,991,947	45.363		_	-		-		10.037.310
3432	Prospect School District	Schools	1,445,507	1,891,843,537	11,507,878,668	237,635	7,884,902,187	3,740,727,524	3,046,916	13,833	-	-	-		-		3,060,749
3439	Butte Falls School District	Schools	1,618,633	1,891,843,537	11,507,878,668	266,096	7,884,902,187	3,740,727,524	3,411,840	15,490							3,427,330
3440	Pinehurst School	Schools	129,605	1,891,843,537	11,507,878,668	21,306	7.884.902.187	3,740,727,524	273,187	1,240	_	_	_		_		274,427
3445	Culver School District 4	Schools	3.979.634	1.891.843.537	11,507,878,668	654,234	7,884,902,187	3.740.727.524	8.388.481	38.083	_	_	_		_		8.426.564
3446	Ashwood School	Schools	57,425	1,891,843,537	11,507,878,668	9,440	7,884,902,187	3,740,727,524	121,044	550	_	(31,250)	_		_		90,344
3447	Madras School District	Schools	19,203,546	1,891,843,537	11,507,878,668	3,156,977	7,884,902,187	3,740,727,524	40,478,243	183,769	(11,502,455)		_		_		27,909,557
3451	Black Butte School District	Schools	182,102	1,891,843,537	11,507,878,668	29,937	7.884.902.187	3,740,727,524	383.845	1,743	(,,	(125,000)	-		-		260,588
3453	Josephine County School District Cu	Schools		1,891,843,537				, ,,=-	-		-		-		-		
3454	Grants Pass School District	Schools	38,211,655	1,891,843,537	11,507,878,668	6,281,824	7,884,902,187	3,740,727,524	80,544,536	365,669	-	-	-		-		80,910,205
3455	Klamath Falls School District 1	Schools	-	1,891,843,537	-		-		-	-	-	-	-		-		
3456	Klamath County School District	Schools	38,872,951	1,891,843,537	11,507,878,668	6,390,539	7,884,902,187	3,740,727,524	81,938,451	371,997	-	-	-		-		82,310,448
3457	Klamath Falls City Schools	Schools	18,108,586	1,891,843,537	11,507,878,668	2,976,970	7,884,902,187	3,740,727,524	38,170,230	173,291	-	-	-		-		38,343,521
3460	Union School District 5	Schools	-	1.891.843.537	-	-	-	-	-	-	-	-	-		-		-



Exhibit F

Employer Total Valuation Pay Final Pool Pay OPSRP UAL Employer School District 1 Schools 1,477,604 1,891,843,537 11,507,878,668 17,364 7,884,902,187 3,740,727,524 3,740,727,524 143,685 652 3,407	Deposit Employer aluation PreSLGRP (Surplus)	Employer Transit PreSLGRP (Surplu t Liability Flag Adjustm	on s) Employer Transition Employer Net
3462 Paisley School District Schools 1,104,164 1,891,843,537 11,507,878,668 181,520 7,884,902,187 3,740,727,524 2,327,415 10,566 - 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 242,912 7,884,902,187 3,740,727,524 2,327,415 10,566 - 3470 Pleasant Hill School District Schools 68,167 1,891,843,537 11,507,878,668 17,346 7,884,902,187 3,740,727,524 222,401 1,010 - 3465 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 11,206 7,884,902,187 3,740,727,524 143,685 652 - 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 818,861 7,884,902,187 3,740,727,524 10,499,299 47,666 (373,775)			- 2,087,981 - 2,816,212 - 223,411 - 144,337
3463 North Lake School District 14 Schools 1,477,604 1,891,843,537 11,507,878,668 242,912 7,884,902,187 3,740,727,524 3,114,572 14,140 - 3,446 Plush School District Schools 105,511 1,891,843,537 11,507,878,668 17,346 7,884,902,187 3,740,727,524 222,401 1,010 - 3,446 School District Schools 68,167 1,891,843,537 11,507,878,668 11,206 7,884,902,187 3,740,727,524 143,685 652 - 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 818,861 7,884,902,187 3,740,727,524 143,685 652 - 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 818,861 7,884,902,187 3,740,727,524 10,499,299 47,666 (373,775)			- 2,816,212 - 223,411 - 144,337
3464 Plush School District Schools 105,511 1,891,843,537 11,507,878,668 17,346 7,884,902,187 3,740,727,524 222,401 1,010 - 3465 Adel School District 21 Schools 68,167 1,891,843,537 11,507,878,668 11,206 7,884,902,187 3,740,727,524 143,685 65 - 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 818,861 7,884,902,187 3,740,727,524 10,499,299 47,666 (373,775)	(312,500)		- 223,411 - 144,337
3465 Adel School District 21 Schools 68,167 1,891,843,537 11,507,878,668 11,206 7,884,902,187 3,740,727,524 143,685 652 - 3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 818,861 7,884,902,187 3,740,727,524 10,499,299 47,666 (373,775)			- 144,337
3470 Pleasant Hill School District Schools 4,981,040 1,891,843,537 11,507,878,668 818,861 7,884,902,187 3,740,727,524 10,499,299 47,666 (373,775)			
3473 Eugene School District 4J Schools 104,383,937 1,891,843,537 11,507,878,668 17,160,250 7,884,902,187 3,740,727,524 220,025,951 998,908 (39,915,226)			- 181,109,633
3487 Springfield School District 19 Schools 64,181,697 1,891,843,537 11,507,878,668 10,551,183 7,884,902,187 3,740,727,524 135,285,556 614,190 (44,303,096)			- 91,596,650
3494 Fern Ridge School District Schools 7,346,186 1,891,843,537 11,507,878,668 1,207,680 7,884,902,187 3,740,727,524 15,484,677 70,300 (6,530,799)			- 9,024,178
3498 Mapleton School District Schools 1,523,638 1,891,843,537 11,507,878,668 250,479 7,884,902,187 3,740,727,524 3,211,605 14,581			- 3,226,186
3502 Creswell School District 40 Schools 7,506,346 1,891,843,537 11,507,878,668 1,234,010 7,884,902,187 3,740,727,524 15,822,271 71,832 (2,404,954)			- 13,489,149
3506 South Lane School District Schools 16,292,219 1,891,843,537 11,507,878,668 2,678,368 7,884,902,187 3,740,727,524 34,341,597 155,909 (22,305,629)			- 12,191,877
	1,250,000) -		- 65,125,764
3517 Crow-Applegate-Lorane District 66 Schools 1,986,407 1,891,843,537 11,507,878,668 326,556 7,884,902,187 3,740,727,524 4,187,054 19,009 -			4,206,063
3519 McKenzie School District Schools 1,901,155 1,891,843,537 11,507,878,668 312,541 7,884,902,187 3,740,727,524 4,007,354 18,193 - 3520 Junction City School District 69 Schools 9,149,492 1,891,843,537 11,507,878,668 1,504,135 7,884,902,187 3,740,727,524 19,285,781 87,557 (14,459,695)			- 4,025,547 - 4,913,643
3520 Junician Lity School District 9 Schools 2,149,492 1,691,643,537 11,507,676,060 1,004,153 7,604,902,167 3,740,727,524 19,253,761 67,507 (14,409,095) 3522 Lowell School District Schools 2,786,179 1,891,843,537 11,507,878,668 458,035 7,884,902,187 3,740,727,524 5,872,854 26,662 -			- 4,913,643 - 5,899,516
3524 Oakridge School District Schools 3,087,822 1,891,843,537 11,507,878,668 507,624 7,884,902,187 3,740,727,524 6,508,673 29,549 -			- 6,538,222
3527 Marcola School District 79 Schools 2,492,120 1,891,843,537 11,507,878,668 409,693 7,884,902,187 3,740,727,524 5,253,022 23,848 -			- 5,276,870
3533 Triangle Lake Schools Schools 1,759,908 1,891,843,537 11,507,878,668 289,321 7,884,902,187 3,740,727,524 3,709,628 16,842 -			- 3,726,470
3537 Siuslaw School District 97J Schools 8,116,486 1,891,843,537 11,507,878,668 1,334,314 7,884,902,187 3,740,727,524 17,108,356 77,671 (7,668,133)			- 9,517,894
3579 Lincoln County School District Schools 27,228,738 1,891,843,537 11,507,878,668 4,476,282 7,884,902,187 3,740,727,524 57,394,167 260,567 (74,991,893)			- (17,337,159)
3582 Linn County School District 5 Schools - 1,891,843,537			-
3603 Hamilton Creek School District Schools - 1,891,843,537			-
3610 Harrisburg Elementary School District 42J Schools - 1,891,843,537			-
3613 Harris School Schools - 1,891,843,537			-
3615 Central Linn School District 552C Schools 3,931,319 1,891,843,537 11,507,878,668 646,291 7,884,902,187 3,740,727,524 8,286,641 37,621 - 3618 Sweet Home School District 55 Schools 13,139,572 1,891,843,537 11,507,878,668 2,160,087 7,884,902,187 3,740,727,524 27,696,280 125,740 (17,907,666) (4 500 000)		- 8,324,262 - 8,414,354
3618 Sweet Home School District 55 Schools 13,139,572 1,891,843,537 11,507,878,668 2,160,087 7,884,902,187 3,740,727,524 27,696,280 125,740 (17,907,666) (3626 Wyatt School District 63Ci Schools - 1,891,843,537	1,500,000) -		- 8,414,354
	2,005,920)		- 5,866,165
3665 Santiam Caryon School District Schools 3,977,437 1,891,843,537 11,507,878,668 653,873 7,884,902,187 3,740,727,524 8,383,851 38,062 (3,664,796)	2,000,920)		- 4,757,117
3676 Harrisburg High School Schools - 1,891,843,537			
3684 Ontario School District 8C Schools 15,023,460 1,891,843,537 11,507,878,668 2,469,789 7,884,902,187 3,740,727,524 31,667,238 143,768 (9,501,217)			- 22,309,789
3687 Juntura Grade School Schools 55,226 1,891,843,537 11,507,878,668 9,079 7,884,902,187 3,740,727,524 116,408 528			- 116,936
3689 Vale School District 15 Schools - 1,891,843,537			-
3694 Nyssa School District 26 Schools 7,280,283 1,891,843,537 11,507,878,668 1,196,846 7,884,902,187 3,740,727,524 15,345,764 69,669 -			- 15,415,433
3696 Annex Elementary School Schools 658,189 1,891,843,537 11,507,878,668 108,203 7,884,902,187 3,740,727,524 1,387,365 6,299 -			- 1,393,664
3707 Adrian School District 61 Schools 1,589,286 1,891,843,537 11,507,878,668 261,272 7,884,902,187 3,740,727,524 3,349,981 15,209 -			- 3,365,190
3709 Harper School District 66 Schools 932,111 1,891,843,537 11,507,878,668 153,235 7,884,902,187 3,740,727,524 1,964,752 8,920 - 3712 W W Jones School Schools 112,919 1,891,843,537 11,507,878,668 18,563 7,884,902,187 3,740,727,524 238,017 1,081 -			- 1,973,672 - 239,098
3712 W w Jones School Schools 12,919 1,991,643,537 1,301,676,006 16,305 7,664,902,107 3,740,727,324 236,017 1,001 - 3715 Vale High School School School 1,891,843,537			- 239,096
3720 Silverton RFD Schools - 1,891,843,537			
3727 Aumsville Elementary Schools - 1.891.843.537			-
3729 Jefferson School District 14Cj Schools 5,080,878 1,891,843,537 11,507,878,668 835,274 7,884,902,187 3,740,727,524 10,709,742 48,622 (6,863,132)			- 3,895,232
3730 North Marion School District 15 Schools 10,734,079 1,891,843,537 11,507,878,668 1,764,634 7,884,902,187 3,740,727,524 22,625,857 102,720 (10,234,702)			- 12,493,875
3732 Marion Elementary School Schools - 1,891,843,537			-
3735 Salem-Keizer Public Schools Schools 266,895,363 1,891,843,537 11,507,878,668 43,876,398 7,884,902,187 3,740,727,524 562,576,082 2,554,070 (210,960,286)			- 354,169,866
3750 St Paul School District Schools 1,596,837 1,891,843,537 11,507,878,668 262,513 7,884,902,187 3,740,727,524 3,365,896 15,281 -	-		- 3,381,177
3759 Eldriedge Elementary Schools - 1,891,843,537			-
3760 West Stayton School District Schools - 1,891,843,537			-
3761 Bethany Elementary Schools - 1,891,843,537			
3763 Butte Creek School Schools - 1,891,843,537	1 1		
3769 SCOIDS MIRIS SCHOOL SCHOOLS - 1,691,643,537			-
3772 Stavlon School District 77J Schools - 1,891,843,537			_
3780 Mt Angel School District 91 Schools 4,619,452 1,891,843,537 11,507,878,668 759,417 7,884,902,187 3,740,727,524 9,737,123 44,206 -			- 9,781,329
3781 Silver Crest School District 93 Schools - 1,891,843,537			
3786 Woodburn School District Schools 35,801,728 1,891,843,537 11,507,878,668 5,885,643 7,884,902,187 3,740,727,524 75,464,766 342,607 -			- 75,807,373
3794 Detroit School District 123J Schools - 1,891,843,537			-



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

-				Dev	elopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employe			Total Valuation		Total Valuation Pay	OPSRP UAL Allocated to	Tier 1/Tier 2 UAL	Total Valuation Pay	Tier 1/Tier 2 UAL Allocated to	MFD #10 UAL Allocated to	Employer Side	Employer Side Account Deposit between Valuation Date and Measurement	Employer PreSLGRP (Surplus)	Employer PreSLGRP	Employer Transition (Surplus)	Employer Transition	Employer Net
Number	Employer Name	Rate Pool	Pay	OPSRP UAL	Employers	Employer	for Rate Pool	Employers	Employer	Employer	Valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	Tier 1/Tier 2 UAL
3804	Monitor School District 142J	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3806	Cloverdale School District 144	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3809	Morrow County Schools	Schools	13,449,657	1,891,843,537	11,507,878,668	2,211,063	7,884,902,187	3,740,727,524	28,349,895	128,707	(6,964,658)	-	-		-		21,513,944
3818	Portland Public Schools	Schools	379,338,096	1,891,843,537	11,507,878,668	62,361,478	7,884,902,187	3,740,727,524	799,588,787	3,630,097	(535,370,414)	-	-		-		267,848,470
3820	Parkrose School District	Schools	18,460,297	1,891,843,537	11,507,878,668	3,034,790	7,884,902,187	3,740,727,524	38,911,585	176,657	(21,315,806)	-	-		-		17,772,436
3821	Gresham Grade School District 4	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3823	Orient School	Schools	-	1,891,843,537	-	-	-	-	-	-	(04.000.074)	-	-		-		-
3824 3842	Reynolds School District	Schools	66,284,123	1,891,843,537	11,507,878,668	10,896,812	7,884,902,187	3,740,727,524	139,717,159	634,310	(81,368,671)	-	-		-		58,982,798
3842	Corbett School District 39	Schools Schools	6,731,832 80,365,678	1,891,843,537 1,891,843,537	11,507,878,668	1,106,683	7,884,902,187 7,884,902,187	3,740,727,524	14,189,709	64,421	(40.450.204)	-	-		-		14,254,130
3843	David Douglas School District Riverdale School	Schools	4,644,998	1,891,843,537	11,507,878,668 11,507,878,668	13,211,756 763,617	7,884,902,187	3,740,727,524 3,740,727,524	169,399,002 9,790,970	769,064 44,451	(19,158,394) (3,882,926)				-		151,009,672 5,952,495
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	4,044,330	1,891,843,537	11,307,070,000	703,017	7,004,302,107	3,740,727,324	3,730,370	44,451	(3,002,320)						3,332,433
3850	Dallas School District	Schools	17.641.726	1.891.843.537	11.507.878.668	2.900.220	7.884.902.187	3,740,727,524	37.186.157	168.823	_	_	_		_		37.354.980
3859	Central School District 13J	Schools	19,994,142	1,891,843,537	11,507,878,668	3,286,947	7,884,902,187	3,740,727,524	42,144,705	191,335	(18,095,171)	_	_		_		24,240,869
3865	Perrydale School District 21	Schools	1,911,378	1,891,843,537	11,507,878,668	314,222	7,884,902,187	3,740,727,524	4.028.903	18,291	-	-	_		_		4,047,194
3887	Falls City School District	Schools	1,505,961	1,891,843,537	11,507,878,668	247,573	7,884,902,187	3,740,727,524	3,174,344	14,411	(1,841,777)	-	_		_		1,346,978
3894	Sherman County School District 9	Schools	-	1,891,843,537	-		-	-, -, -,		· -	- '	-	-		-		-
3902	Tillamook Public Schools	Schools	12,275,761	1,891,843,537	11,507,878,668	2,018,080	7,884,902,187	3,740,727,524	25,875,495	117,474	(17,391,779)	-	-		-		8,601,190
3920	Neah-Kah-Nie School District	Schools	6,680,755	1,891,843,537	11,507,878,668	1,098,286	7,884,902,187	3,740,727,524	14,082,046	63,932		-	-		-		14,145,978
3927	Echo School District	Schools	1,987,166	1,891,843,537	11,507,878,668	326,681	7,884,902,187	3,740,727,524	4,188,652	19,016	(1,390,256)	-	-		-		2,817,412
3928	Umatilla School District 6R	Schools	7,679,690	1,891,843,537	11,507,878,668	1,262,506	7,884,902,187	3,740,727,524	16,187,654	73,491	(3,668,237)	-	-		-		12,592,908
3929	Ferndale School District 10	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
3931	Pendleton School District 16R	Schools	16,753,558	1,891,843,537	11,507,878,668	2,754,210	7,884,902,187	3,740,727,524	35,314,031	160,324	(27,097,941)	-	-		-		8,376,414
3935	Athena-Weston School District 29Rj	Schools	3,451,248	1,891,843,537	11,507,878,668	567,370	7,884,902,187	3,740,727,524	7,274,722	33,027	-	-	-		-		7,307,749
3936	Milton-Freewater Elementary School District 31	Schools		1,891,843,537			.	.				-	-		-		
3942	Stanfield School District	Schools	3,004,766	1,891,843,537	11,507,878,668	493,970	7,884,902,187	3,740,727,524	6,333,605	28,754	(3,403,729)	-	-		-		2,958,630
3944	Ukiah School	Schools	442,016	1,891,843,537	11,507,878,668	72,666	7,884,902,187	3,740,727,524	931,706	4,230	-	-	-		-		935,936
3957 3958	Helix School District	Schools	1,018,905 1,840,021	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	167,503	7,884,902,187	3,740,727,524 3,740,727,524	2,147,701 3,878,494	9,750 17,608	(1,985,546)	-	-		-		2,157,451 1,910,556
3958	Pilot Rock School District 2R Mcloughlin Union High School District	Schools Schools	1,840,021	1,891,843,537	11,507,878,008	302,491	7,884,902,187	3,740,727,524	3,878,494	17,008	(1,985,546)	-	-		-		1,910,556
3965	La Grande Public Schools	Schools	12,154,147	1,891,843,537	11,507,878,668	1,998,087	7.884.902.187	3,740,727,524	25,619,149	116,310	(9,351,268)		-		-		16.384.191
3966	Union County School District	Schools	1,795,789	1,891,843,537	11,507,878,668	295,220	7,884,902,187	3,740,727,524	3,785,258	17,185	(1,775,380)		-				2,027,063
3967	North Powder School District	Schools	1,839,823	1,891,843,537	11,507,878,668	302.459	7.884.902.187	3,740,727,524	3.878.075	17,606	(1,770,000)	_	_		_		3.895.681
3969	Imbler School District	Schools	2.013.891	1,891,843,537	11.507.878.668	331.075	7.884.902.187	3,740,727,524	4.244.986	19.272	-	-	_		_		4.264.258
3970	Cove School District	Schools	1,796,903	1,891,843,537	11,507,878,668	295,403	7,884,902,187	3,740,727,524	3,787,607	17,196	-	(312,500)	-		-		3,492,303
3973	Elgin School District 23	Schools	2,106,776	1,891,843,537	11,507,878,668	346,345	7,884,902,187	3,740,727,524	4,440,774	20,161	-	-	-		-		4,460,935
3986	Joseph School District 6	Schools	1,955,889	1,891,843,537	11,507,878,668	321,539	7,884,902,187	3,740,727,524	4,122,726	18,717	-	-	-		-		4,141,443
3990	Wallowa School	Schools	1,350,046	1,891,843,537	11,507,878,668	221,942	7,884,902,187	3,740,727,524	2,845,699	12,919	-	-	-		-		2,858,618
3993	Enterprise School District 21	Schools	2,339,188	1,891,843,537	11,507,878,668	384,552	7,884,902,187	3,740,727,524	4,930,664	22,385	-	-	-		-		4,953,049
4003	Troy School District 54	Schools	58,456	1,891,843,537	11,507,878,668	9,610	7,884,902,187	3,740,727,524	123,217	559	-	-	-		-		123,776
4008	Chenowith School District	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4012	Dufur Schools	Schools	2,502,503	1,891,843,537	11,507,878,668	411,400	7,884,902,187	3,740,727,524	5,274,907	23,948	(133,408)	-	-		-		5,165,447
4022	Maupin Grade School 84	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4025	West Union School District 1	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4030 4034	Hillsboro Elementary School District 7 Gaston Public Schools	Schools Schools	2.986.698	1,891,843,537 1,891,843,537	11.507.878.668	491.000	7.884.902.187	3.740.727.524	6.295.518	28.581	(3,990,285)	-	-		-		2.333.814
4034	Banks School District	Schools	5,570,885	1,891,843,537	11,507,878,668	915,829	7,884,902,187	3,740,727,524	11,742,605	53,311	(3,990,285)		-		-		9,930,199
4033	Reedville School District 29	Schools	3,370,003	1,891,843,537	11,307,070,000	910,029	7,004,902,107	3,740,727,324	11,742,003	33,311	(1,000,717)		-		-		9,930,199
4055	Groner School	Schools	-	1.891.843.537				_		-			-				
4062	Beaverton School District	Schools	282,917,170	1,891,843,537	11,507,878,668	46,510,311	7,884,902,187	3,740,727,524	596.347.689	2,707,391	(193,833,634)	_	_		_		405,221,446
4080	North Plains School District 70	Schools	-	1,891,843,537			- ,00 1,002,101	-	-		-	_	_		_		-
4105	Hillsboro Union High School	Schools	-	1.891.843.537	_	-	_	_	-	_	-	-	_		_		-
4109	Spray School District 1	Schools	366,034	1,891,843,537	11,507,878,668	60,174	7,884,902,187	3,740,727,524	771,545	3,503	-	-	-		-		775,048
4114	Fossil School District 21J	Schools	848,938	1,891,843,537	11,507,878,668	139,562	7,884,902,187	3,740,727,524	1,789,436	8,124	-	-	-		-		1,797,560
4128	Yamhill Grade School	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4135	Newberg School District 29Jt	Schools	27,389,900	1,891,843,537	11,507,878,668	4,502,776	7,884,902,187	3,740,727,524	57,733,871	262,109	(33,459,355)	-	-		-		24,536,625
4142	McMinnville Schools	Schools	39,148,089	1,891,843,537	11,507,878,668	6,435,770	7,884,902,187	3,740,727,524	82,518,401	374,630	(24,220,381)	-	-		-		58,672,650
4144	Sheridan School District 48J	Schools	3,741,035	1,891,843,537	11,507,878,668	615,009	7,884,902,187	3,740,727,524	7,885,551	35,800	(498,988)	-	-		-		7,422,363
4166	Yamhill-Carlton School District 1	Schools	5,156,497	1,891,843,537	11,507,878,668	847,705	7,884,902,187	3,740,727,524	10,869,136	49,345	(11,937,797)	•	-		-		(1,019,316)



Exhibit F

				Dev	velopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4185	Lebanon School District Uh-1	Schools	-	1,891,843,537	-	-	-	=	=	-	-	-	=		-		-
4189	Wasco County High School	Schools	-	1,891,843,537	-	-	-	-	-	-	-		-		-		-
4203 4218	Victor Point School Curry County Education Service District	Schools Schools	-	1,891,843,537 1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4219	Grant County Education Service District	Schools	425,246	1.891.843.537	11.507.878.668	69.909	7.884.902.187	3.740.727.524	896.357	4.069	-	(312,500)	-		-		587.926
4220	Jefferson County Education Service District	Schools	1.060.136	1,891,843,537	11,507,878,668	174,282	7,884,902,187	3,740,727,524	2.234.610	10.145	_	(62,500)	_		_		2,182,255
4221	Marion Education Service District	Schools	-	1,891,843,537	-	-	-	-	-,,	-	_	(==,===)	-		-		-,
4223	InterMountain Education Service District	Schools	11,791,247	1,891,843,537	11,507,878,668	1,938,428	7,884,902,187	3,740,727,524	24,854,211	112,837	(9,545,468)		-		-		15,421,580
4224	Wallowa County Region 18	Schools	1,278,153	1,891,843,537	11,507,878,668	210,123	7,884,902,187	3,740,727,524	2,694,157	12,231	-	-	-		-		2,706,388
4225	Washington County Education Service District	Schools		1,891,843,537	·		.	·	·		-	-	-		-		
4226	North Central Education Service District	Schools	591,503	1,891,843,537	11,507,878,668	97,240	7,884,902,187	3,740,727,524	1,246,801	5,660	-		-		-		1,252,461
4227 4230	Cascade School District Uh5 Mari-Linn School District	Schools Schools	-	1,891,843,537 1.891.843.537	-	-	-	-	-	-	-	-	-		-		-
4230 4232	South Coast Education Service District Region 7	Schools	5,483,684	1,891,843,537	11,507,878,668	901,493	7,884,902,187	3,740,727,524	11,558,797	52,476	-		-				11,611,273
4237	Douglas Education Service District	Schools	12,079,953	1.891.843.537	11,507,878,668	1.985.890	7.884.902.187	3,740,727,524	25,462,760	115,600	(3.609.010)	_	_		_		21,969,350
4238	Multnomah Education Service District	Schools	27,128,442	1,891,843,537	11,507,878,668	4,459,794	7,884,902,187	3,740,727,524	57,182,756	259,607	(24,999,356)		_		_		32,443,007
4251	Clatsop County Education Service District	Schools		1,891,843,537	-	-	-	-				-	-		-		-
4252	High Desert Education Service District	Schools	14,271,142	1,891,843,537	11,507,878,668	2,346,112	7,884,902,187	3,740,727,524	30,081,464	136,568	(9,433,319)		-		-		20,784,713
4254	Willamette Education Service District	Schools	18,315,068	1,891,843,537	11,507,878,668	3,010,915	7,884,902,187	3,740,727,524	38,605,463	175,267	(22,322,927)	-	-		-		16,457,803
4258	Hermiston School District 8R	Schools	28,709,753	1,891,843,537	11,507,878,668	4,719,754	7,884,902,187	3,740,727,524	60,515,927	274,740	(17,466,111)	-	=		-		43,324,556
4259	Clackamas Education Service District	Schools	18,172,234	1,891,843,537	11,507,878,668	2,987,434	7,884,902,187	3,740,727,524	38,304,390	173,900	(14,248,878)	-	-		-		24,229,412
4260 4268	Greater Albany School District 8J	Schools Schools	55,579,690 47.550.443	1,891,843,537 1.891.843.537	11,507,878,668	9,137,051 7,817,079	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	117,153,794 100,229,324	531,873 455,037	(31,193,807)	-	-		-		86,491,860
4268 4270	Lake Oswego School District Silver Falls School District	Schools	21,452,002	1,891,843,537	11,507,878,668 11,507,878,668	3.526.613	7,884,902,187	3,740,727,524	45,217,659	205,286	(15,002,826)		-		-		62,702,435 30,420,119
4271	Malheur Education Service District Region 14	Schools	2,329,365	1,891,843,537	11,507,878,668	382,937	7,884,902,187	3,740,727,524	4,909,957	22,291	(13,002,020)	-	-		-		4,932,248
4272	Linn-Benton-Lincoln Education Service District	Schools	13,516,410	1,891,843,537	11,507,878,668	2,222,037	7,884,902,187	3,740,727,524	28,490,599	129,346	_		-		-		28,619,945
4273	Double O School District	Schools	79,868	1,891,843,537	11,507,878,668	13,130	7,884,902,187	3,740,727,524	168,350	764	-	-	-		-		169,114
4275	Tillamook County Education Service District	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4276	Lane County Education Service District	Schools	9,514,981	1,891,843,537	11,507,878,668	1,564,220	7,884,902,187	3,740,727,524	20,056,177	91,054	(4,857,575)	-	-		-		15,289,656
4277	Mitchell School	Schools	753,235	1,891,843,537	11,507,878,668	123,828	7,884,902,187	3,740,727,524	1,587,708	7,208		-	-		-		1,594,916
4279	St Helens School District 502	Schools	17,489,963	1,891,843,537	11,507,878,668	2,875,271	7,884,902,187	3,740,727,524	36,866,263	167,371	(26,134,894)	-	-		-		10,898,740
4280 4286	Northwest Regional Education Service District Southern Oregon Education Service District	Schools Schools	32,700,669 11,223,351	1,891,843,537 1.891.843.537	11,507,878,668 11,507,878,668	5,375,843 1.845,069	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	68,928,190 23,657,170	312,931 107,402	-	-	-		-		69,241,121 23,764,572
4288	Medford School District 549C	Schools	65,411,268	1,891,843,537	11,507,878,668	10,753,318	7,884,902,187	3,740,727,524	137,877,310	625,957	(22,270,430)		-		-		116,232,837
4291	Dayton Public Schools	Schools	5,440,285	1,891,843,537	11,507,878,668	894,358	7.884.902.187	3,740,727,524	11,467,320	52,061	(7,287,753)		-		_		4,231,628
4293	Lake County Education Service District	Schools	555,731	1,891,843,537	11,507,878,668	91,360	7,884,902,187	3,740,727,524	1,171,399	5,318	-	-	-		-		1,176,717
4294	Harney Education Service District Region XVII	Schools	916,265	1,891,843,537	11,507,878,668	150,630	7,884,902,187	3,740,727,524	1,931,351	8,768	-		-		-		1,940,119
4295	Wasco County Education Service District	Schools	2,264,220	1,891,843,537	11,507,878,668	372,228	7,884,902,187	3,740,727,524	4,772,642	21,668	-	-	-		-		4,794,310
4297	Yamhill Education Service District	Schools		1,891,843,537								-	-		-		
4306	Amity School District	Schools	4,529,180	1,891,843,537	11,507,878,668	744,577	7,884,902,187	3,740,727,524	9,546,845	43,342	(7,671,993)	-	-		-		1,918,194
4307 4309	Columbia School District 5J Scappoose School District	Schools Schools	- 11,478,428	1,891,843,537 1,891,843,537	11,507,878,668	1.887.002	7.884.902.187	3,740,727,524	24.194.835	109,843	-	-	-		-		24.304.678
4309	Redmond School District 2J	Schools	40,378,258	1,891,843,537	11,507,878,668	6,638,004	7,884,902,187	3,740,727,524	85,111,416	386,402	(22,239,878)	-	-		-		63,257,940
4312	Reedsport School District	Schools	3,718,806	1,891,843,537	11,507,878,668	611,355	7,884,902,187	3,740,727,524	7,838,695	35,587	(2,764,158)	_	-		_		5,110,124
4313	Forest Grove School District	Schools	39,565,219	1,891,843,537	11,507,878,668	6,504,344	7,884,902,187	3,740,727,524	83,397,648	378,622	(22,973,648)		-		-		60,802,622
4314	Willamina School District 30J	Schools	5,196,519	1,891,843,537	11,507,878,668	854,284	7,884,902,187	3,740,727,524	10,953,497	49,728	(1,505,122)	-	-		-		9,498,103
4315	John Day School District	Schools	3,337,125	1,891,843,537	11,507,878,668	548,608	7,884,902,187	3,740,727,524	7,034,167	31,935	(3,974,244)	-	-		-		3,091,858
4316	Tigard-Tualatin School District 23J	Schools	76,947,237	1,891,843,537	11,507,878,668	12,649,780	7,884,902,187	3,740,727,524	162,193,432	736,351	(21,223,158)	-	-		-		141,706,625
4317	Sherwood School District 88J	Schools	29,419,126	1,891,843,537 1.891.843.537	11,507,878,668	4,836,372	7,884,902,187	3,740,727,524	62,011,180	281,528	(9,183,643)	-	-		-		53,109,065
4320 4321	Rainier School District 13 North Clackamas School District 12	Schools Schools	5,353,272 105,603,810	1,891,843,537	11,507,878,668 11,507,878,668	880,054 17,360,792	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	11,283,908 222,597,263	51,228 1,010,581	(5,164,718) (101,350,821)	-	-		-		6,170,418 122,257,023
4321	Estacada School District 108	Schools	11,225,004	1,891,843,537	11,507,878,668	1,845,340	7,884,902,187	3,740,727,524	23,660,653	1,010,581	(101,350,821)	-	-		-		14,088,451
4324	Centennial School District 28	Schools	40,190,586	1,891,843,537	11,507,878,668	6,607,152	7,884,902,187	3,740,727,524	84,715,830	384,606	(3,073,020)	_	-		_		85,100,436
4326	Harney County School District 3	Schools	4,616,647	1,891,843,537	11,507,878,668	758,956	7,884,902,187	3,740,727,524	9,731,211	44,179	(17,631,366)	-	-		-		(7,855,976)
4327	Jordan Valley School District 3	Schools	626,331	1,891,843,537	11,507,878,668	102,966	7,884,902,187	3,740,727,524	1,320,214	5,994	-	-	-		-		1,326,208
4329	Gervais School District 1	Schools	6,215,125	1,891,843,537	11,507,878,668	1,021,739	7,884,902,187	3,740,727,524	13,100,568	59,476	(10,131,337)	-	-		-		3,028,707
4330	Vale School District 84	Schools	5,653,946	1,891,843,537	11,507,878,668	929,483	7,884,902,187	3,740,727,524	11,917,685	54,106	-	-	-		-		11,971,791
4331	Molalla River School District	Schools	13,508,508	1,891,843,537	11,507,878,668	2,220,738	7,884,902,187	3,740,727,524	28,473,944	129,270	(27,459,403)	-	-		-		1,143,811
4332	Gresham-Barlow School District 10	Schools	61,343,623	1,891,843,537	11,507,878,668	10,084,616	7,884,902,187	3,740,727,524	129,303,313	587,031	(58,624,082)	-	-		-		71,266,262



Exhibit F

				Dev	relopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4333	Canby School District	Schools	28,215,396	1,891,843,537	11,507,878,668	4,638,484	7,884,902,187	3,740,727,524	59,473,895	270,009	(36,440,628)	•	-		-	, ,	23,303,276
4334	Cascade School District 5	Schools	13,152,946	1,891,843,537	11,507,878,668	2,162,285	7,884,902,187	3,740,727,524	27,724,471	125,868	(13,777,935)	-	-		-		14,072,404
4335	Milton-Freewater Unified School District 7	Schools	9,767,773	1,891,843,537	11,507,878,668	1,605,778	7,884,902,187	3,740,727,524	20,589,026	93,473	(13,280,137)	-	-		-		7,402,362
4336	Nestucca Valley School District 101	Schools	3,452,981	1,891,843,537	11,507,878,668	567,655	7,884,902,187	3,740,727,524	7,278,375	33,043	(1,995,560)	-	-		-		5,315,858
4337	Sherman County School District	Schools	1,525,540	1,891,843,537	11,507,878,668	250,792	7,884,902,187	3,740,727,524	3,215,614	14,599	-	(1,500,000)	-		-		1,730,213
4338	Three Rivers U J School District	Schools	26,959,187	1,891,843,537	11,507,878,668	4,431,969	7,884,902,187	3,740,727,524	56,825,991	257,987	(19,635,426)	-	-		-		37,448,552
4339 4340	Lebanon Community School District	Schools Schools	24,331,338	1,891,843,537	11,507,878,668	3,999,963	7,884,902,187	3,740,727,524	51,286,873	232,840	(1,712,225)	-	-		-		51,519,713
4340	Monroe School District 1J Hillsboro School District 1J	Schools	2,264,355 133,505,344	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	372,250 21.947.679	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	4,772,927 281.409.584	21,669 1,277,587	(102.606.509)		-		-		3,082,371 180.080.662
4342	North Santiam School District 29J	Schools	12,196,933	1,891,843,537	11,507,878,668	2,005,121	7,884,902,187	3,740,727,524	25,709,337	116,719	(14,862,491)						10,963,565
4343	Harrisburg Sschool District 7	Schools	4,107,963	1,891,843,537	11,507,878,668	675,331	7,884,902,187	3,740,727,524	8,658,980	39,311	(14,002,431)		_		_		8,698,291
4344	South Wasco County School District 1	Schools	1,846,563	1,891,843,537	11,507,878,668	303,567	7,884,902,187	3,740,727,524	3,892,282	17,671	-	-	-		-		3,909,953
4345	Oregon Trail School District 46	Schools	22,160,946	1,891,843,537	11,507,878,668	3,643,160	7,884,902,187	3,740,727,524	46,712,007	212,070	-	(1,250,000)	-		-		45,674,077
4346	Knappa School District 4	Schools	3,158,620	1,891,843,537	11,507,878,668	519,263	7,884,902,187	3,740,727,524	6,657,906	30,227	-		-		-		6,688,133
4347	Clatskanie School District 6J	Schools	4,815,313	1,891,843,537	11,507,878,668	791,616	7,884,902,187	3,740,727,524	10,149,969	46,080	-	-	-		-		10,196,049
4348	Lourdes Charter School	Schools	111,343	1,891,843,537	11,507,878,668	18,304	7,884,902,187	3,740,727,524	234,695	1,066	-	-	-		-		235,761
4350	Ridgeline Montessori	Schools	921,709	1,891,843,537	11,507,878,668	151,525	7,884,902,187	3,740,727,524	1,942,827	8,820	-	-	-		-		1,951,647
4351 4352	The Village School Armadillo Technical Institute	Schools Schools	245,040 445,922	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	40,284 73,308	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	516,509 939,938	2,345 4,267	-	-	-		-		518,854 944,205
4354	Opal Charter School	Schools	220,465	1,891,843,537	11,507,878,668	36,243	7,884,902,187	3,740,727,524	464,707	2,110	-		-				466,817
4355	Three Rivers Charter School	Schools	715,150	1,891,843,537	11,507,878,668	117,567	7,884,902,187	3,740,727,524	1,507,430	6,844	-	-	-				1,514,274
4358	Detroit Lake Charter School	Schools	-	1,891,843,537	-	-		-					-		-		
4360	Luckiamute Valley Charter School	Schools	971,794	1,891,843,537	11,507,878,668	159,759	7,884,902,187	3,740,727,524	2,048,400	9,300	-	-	-		-		2,057,700
4361	Rimrock Expeditionary Alternative Learning	Schools	·-	1,891,843,537	-	-		-		·-	-	-	-		-		
4362	Kings Valley Charter School	Schools	76,833	1,891,843,537	11,507,878,668	12,631	7,884,902,187	3,740,727,524	161,953	735	-	-	-		-		162,688
4363	Multisensory Learning Academy	Schools	1,964,579	1,891,843,537	11,507,878,668	322,968	7,884,902,187	3,740,727,524	4,141,044	18,800	-	-	-		-		4,159,844
4365	Mitch Charter School	Schools	730,781	1,891,843,537	11,507,878,668	120,137	7,884,902,187	3,740,727,524	1,540,378	6,993	-	-	=		-		1,547,371
4366	Sand Ridge Charter School	Schools	1,202,607	1,891,843,537	11,507,878,668	197,703	7,884,902,187	3,740,727,524	2,534,918	11,508	-	-	-		-		2,546,426
4367 4369	Arthur Academy Charter School Trillium Charter School	Schools Schools	3,775,929 2,980	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	620,746 490	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	7,959,101 6,281	36,134 29	-	-	-		-		7,995,235 6,310
4309	Howard Street Charter School, Inc.	Schools	523,078	1,891,843,537	11,507,878,668	85,992	7,884,902,187	3,740,727,524	1,102,572	5,006	-	-	-		-		1,107,578
4371	The Lighthouse School	Schools	841.548	1,891,843,537	11,507,878,668	138,347	7.884.902.187	3,740,727,524	1,773,860	8.053	_	_	_		_		1,781,913
4373	Sheridan Japanese School Foundation	Schools	260,451	1,891,843,537	11,507,878,668	42,817	7,884,902,187	3,740,727,524	548,993	2,492	-				-		551,485
4374	Ione School District	Schools	1,523,866	1,891,843,537	11,507,878,668	250,517	7,884,902,187	3,740,727,524	3,212,085	14,583	-		-		-		3,226,668
4375	Eddyville Charter School	Schools	1,257,976	1,891,843,537	11,507,878,668	206,806	7,884,902,187	3,740,727,524	2,651,628	12,038	-	-	-		-		2,663,666
4376	Four Rivers Community School	Schools	1,366,333	1,891,843,537	11,507,878,668	224,619	7,884,902,187	3,740,727,524	2,880,030	13,075	-	-	-		-		2,893,105
4378	Mosier Community School	Schools	935,839	1,891,843,537	11,507,878,668	153,848	7,884,902,187	3,740,727,524	1,972,611	8,956	-	-	-		-		1,981,567
4379 4380	Siletz Valley School The Emerson School	Schools Schools	773,237 496,319	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	127,117 81.593	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	1,629,870 1,046,167	7,400 4.750	(123,729)	-	-		-		1,637,270 927,188
4380	North Wasco County School District 21	Schools	15,355,811	1,891,843,537	11,507,878,668	2,524,426	7,884,902,187	3,740,727,524	32,367,785	146,948	(123,729)	-	-		-		18,276,923
4382	Self Enhancement Inc	Schools	10,000,011	1,891,843,537	11,507,676,000	2,324,420	7,004,302,107	3,740,727,324	32,307,703	140,340	(14,237,010)	-	-				10,270,323
4383	City View Charter School	Schools	833,196	1,891,843,537	11,507,878,668	136,974	7,884,902,187	3,740,727,524	1,756,255	7,973	-	-	-		-		1,764,228
4386	Nixyaawii Community School	Schools	530,914	1,891,843,537	11,507,878,668	87,280	7,884,902,187	3,740,727,524	1,119,089	5,081	-	-	-		-		1,124,170
4388	West Lane Tech	Schools	477,492	1,891,843,537	11,507,878,668	78,498	7,884,902,187	3,740,727,524	1,006,483	4,569	-	-	-		-		1,011,052
4390	Oregon Connections Academy	Schools	10,413,111	1,891,843,537	11,507,878,668	1,711,869	7,884,902,187	3,740,727,524	21,949,302	99,649	-	-	-		-		22,048,951
4392	Eagleridge High School	Schools	780,864	1,891,843,537	11,507,878,668	128,371	7,884,902,187	3,740,727,524	1,645,946	7,473	-		-		-		1,653,419
4393	Cascade Heights Public Charter School	Schools	806,093	1,891,843,537	11,507,878,668	132,518	7,884,902,187	3,740,727,524	1,699,126	7,714	-	-	-		-		1,706,840
4395	Siletz Valley Early College Academy	Schools	151,914	1,891,843,537	11,507,878,668	24,974	7,884,902,187	3,740,727,524	320,213	1,454	-	-	-		-		321,667
4396 4397	Sweet Home Charter School Springwater Environmental Sciences School	Schools Schools	472,760 922.347	1,891,843,537 1.891.843.537	11,507,878,668 11,507,878,668	77,720 151.630	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	996,508 1.944.172	4,524 8.826		-	-		-		1,001,032 1,952,998
4397	LEP High	Schools	322,347	1,891,843,537	- 11,307,070,000	151,630	7,004,302,107	3,140,121,324	1,344,172	0,020	-		-		-		1,332,330
4400	Phoenix School	Schools	560,558	1,891,843,537	11,507,878,668	92.153	7,884,902,187	3,740,727,524	1.181.575	5,364	_	_	_		-		1,186,939
4401	Ballston Community School	Schools	205,657	1,891,843,537	11,507,878,668	33,809	7,884,902,187	3,740,727,524	433,495	1,968	-	-	-		-		435,463
4402	Sage Community School	Schools	45,546	1,891,843,537	11,507,878,668	7,488	7,884,902,187	3,740,727,524	96,004	436	-	-	-		-		96,440
4403	Portland Village School	Schools	1,295,216	1,891,843,537	11,507,878,668	212,928	7,884,902,187	3,740,727,524	2,730,124	12,395	(254,518)	-	-		-		2,488,001
4404	Alliance Charter Academy	Schools	1,732,839	1,891,843,537	11,507,878,668	284,871	7,884,902,187	3,740,727,524	3,652,570	16,583	(317,758)	-	-		-		3,351,395
4405	Forest Grove Community School	Schools	744,549	1,891,843,537	11,507,878,668	122,400	7,884,902,187	3,740,727,524	1,569,399	7,125	(61,061)	-	-		-		1,515,463
4407	Madrone Trail Public Charter School	Schools	784,119 519.335	1,891,843,537	11,507,878,668 11,507,878,668	128,906	7,884,902,187	3,740,727,524	1,652,808 1.094.683	7,504 4.970	-	-	-		-		1,660,312 1.099.653
4408	Muddy Creek Charter School	Schools	519,335	1,891,843,537	11,507,878,668	85,376	7,884,902,187	3,740,727,524	1,094,683	4,970	-	-	-		-		1,099,653



Exhibit F

Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	velopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4409	Southwest Charter School	Schools	802,015	1,891,843,537	11,507,878,668	131,848	7,884,902,187	3,740,727,524	1,690,529	7,675	- anduction Date	- Date	- agustinoitt	_idolity i idy	- Aujustinent	Liability Flag	1,698,204
4410	Ace Academy	Schools	-	1.891.843.537	-	101,040	7,004,302,107	5,140,121,524	1,030,323	7,075	_	_	_		_		1,000,20-
4411	Sherwood Charter School	Schools	690,353	1,891,843,537	11.507.878.668	113,491	7,884,902,187	3,740,727,524	1.455.163	6,606	_	_	_		_		1,461,769
4412	Estacada Web Academy	Schools	2,500,643	1,891,843,537	11.507.878.668	411,094	7,884,902,187	3,740,727,524	5,270,986	23,930	-	-	_		-		5,294,916
4413	Marcola Early College Academy	Schools	-,,	1,891,843,537	-	-	-	-	-,	,	-	-	_		-		-
4414	Marcola Web Academy	Schools	-	1,891,843,537	-	-	-	-	-	-	-	_	-		-		-
4418	Lewis And Clark Montessori Charter School	Schools	1,774,717	1,891,843,537	11,507,878,668	291,755	7,884,902,187	3,740,727,524	3,740,841	16,983	-	_	-		-		3,757,824
4419	Silvies River Web Academy	Schools	1,255,384	1,891,843,537	11,507,878,668	206,380	7,884,902,187	3,740,727,524	2,646,165	12,013	-	-	-		-		2,658,178
4420	Oregon Virtual Academy	Schools	4,597,159	1,891,843,537	11,507,878,668	755,752	7,884,902,187	3,740,727,524	9,690,132	43,993	-	-	-		-		9,734,125
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	1,891,843,537	-	-	-		-	-	-	-	-		-		-
4422	Redmond Proficiency Academy	Schools	2,870,301	1,891,843,537	11,507,878,668	471,865	7,884,902,187	3,740,727,524	6,050,170	27,467	-	-	-		-		6,077,637
4423	Molalla River Academy	Schools	981,551	1,891,843,537	11,507,878,668	161,363	7,884,902,187	3,740,727,524	2,068,965	9,393	(125,307)	-	-		-		1,953,051
4424	The Ivy School	Schools	1,004,807	1,891,843,537	11,507,878,668	165,186	7,884,902,187	3,740,727,524	2,117,985	9,616	-	-	-		-		2,127,601
4429	Clackamas Web Academy	Schools	11,648	1,891,843,537	11,507,878,668	1,915	7,884,902,187	3,740,727,524	24,552	111	-	-	-		-		24,663
4430	Clackamas Charter Alliance 2	Schools	86,297	1,891,843,537	11,507,878,668	14,187	7,884,902,187	3,740,727,524	181,902	826	-	-	-		-		182,728
4431	Corbett Charter School	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4432	Renaissance Public Academy	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4433	Powell Butte Community Charter School	Schools	997,547	1,891,843,537	11,507,878,668	163,992	7,884,902,187	3,740,727,524	2,102,683	9,546	-	-	-		-		2,112,229
4434	Logos Public Charter School	Schools	3,132,774	1,891,843,537	11,507,878,668	515,014	7,884,902,187	3,740,727,524	6,603,426	29,979	-	-	-		-		6,633,405
4435	Sunny Wolf Charter School	Schools	695,643	1,891,843,537	11,507,878,668	114,361	7,884,902,187	3,740,727,524	1,466,313	6,657	-	-	-		-		1,472,970
4436	Academy Of Arts & Academics	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4437	Center for Advance Learning	Schools	718,050	1,891,843,537	11,507,878,668	118,044	7,884,902,187	3,740,727,524	1,513,543	6,871	-	-	-		-		1,520,414
4439	Homesource Family Charter	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4440	Sheridan Allprep Academy	Schools	599,711	1,891,843,537	11,507,878,668	98,590	7,884,902,187	3,740,727,524	1,264,101	5,739	-	(375,000)	-		-		894,840
4441	Baker Web Academy	Schools	7,618,066	1,891,843,537	11,507,878,668	1,252,376	7,884,902,187	3,740,727,524	16,057,760	72,902	-	-	-		-		16,130,662
4443	Knova Learning Oreogn	Schools	937,376	1,891,843,537	11,507,878,668	154,100	7,884,902,187	3,740,727,524	1,975,851	8,970	-	-	-		-		1,984,821
4444	Bennett Pearson Academy, Inc.	Schools	403,045	1,891,843,537	11,507,878,668	66,259	7,884,902,187	3,740,727,524	849,559	3,857	-	-	-		-		853,416
4446	Coburg Community Charter School	Schools	966,307	1,891,843,537	11,507,878,668	158,857	7,884,902,187	3,740,727,524	2,036,833	9,247	-	-	-		-		2,046,080
4447	Arco Iris Spanish Immersion Charter School	Schools	1,282,751	1,891,843,537	11,507,878,668	210,878	7,884,902,187	3,740,727,524	2,703,849	12,275	-	-	-		-		2,716,124
4448	Gresham Barlow Web Academy	Schools	1,986,431	1,891,843,537	11,507,878,668	326,560	7,884,902,187	3,740,727,524	4,187,104	19,009	-	-	-		-		4,206,113
4449	Mosier Middle School	Schools		1,891,843,537							-	-	-		-		
4450	Sauvie Island Academy	Schools	1,142,435	1,891,843,537	11,507,878,668	187,811	7,884,902,187	3,740,727,524	2,408,085	10,933	-	-	-		-		2,419,018
4451	River's Edge Academy Charter School	Schools	508,325	1,891,843,537	11,507,878,668	83,566	7,884,902,187	3,740,727,524	1,071,473	4,864	-	-	-		-		1,076,337
4452	South Columbia Family School	Schools	195,146	1,891,843,537	11,507,878,668	32,081	7,884,902,187	3,740,727,524	411,339	1,867	-	-	-		-		413,206
4453 4454	Woodland Educational Initiative	Schools	399,884	1,891,843,537 1,891,843,537	11,507,878,668	65,739	7,884,902,187	3,740,727,524	842,896	3,827 12,028	-	-	-		-		846,723 2,661,303
	Le Monde Immersion Charter School	Schools	1,256,860		11,507,878,668	206,622	7,884,902,187	3,740,727,524	2,649,275	12,028	-	-	-		-		
4455 4456	Hope Chinese Charter School Insight School of Oregon Charter	Schools Schools	1,383,683 1,432,179	1,891,843,537 1,891,843,537	11,507,878,668 11,507,878,668	227,471 235,444	7,884,902,187 7,884,902,187	3,740,727,524 3,740,727,524	2,916,599 3,018,822	13,241 13,705	-	•	-		-		2,929,840 3,032,527
4456 4457	Oregon Virtual Education East	Schools	1,432,179	1,891,843,537	11,507,878,668	235,444 14.205	7,884,902,187 7.884.902.187	3,740,727,524	3,018,822 182.137	13,705	-	•	-		-		3,032,527
4457 4458	Oregon Virtual Education East Oregon Virtual Education West	Schools	86,409	1,891,843,537	11,507,878,668	14,205	7,884,902,187	3,740,727,524	182,137	827 827	-	-	-		-		182,964
4458 4459	Crater Lake Charter Academy	Schools	951.903	1,891,843,537	11,507,878,668	156.489	7,884,902,187	3,740,727,524	2.006.472	9.109	-	-	-		-		2.015.581
4459 4460	Kairos Pdx	Schools	1,051,102	1,891,843,537	11,507,878,668	172,796	7,884,902,187	3,740,727,524	2,006,472	10,059	-	-	-		-		2,015,581
4461	Mountain View Academy	Schools	1,001,102	1,891,843,537	- 11,007,070,000	172,730	7,004,302,107	5,170,121,524	2,210,007	-	_	-	-				2,223,020
4462	Bend International School	Schools	709,834	1,891,843,537	11,507,878,668	116,693	7,884,902,187	3,740,727,524	1,496,225	6,793	_	-	-				1,503,018
4463	Dallas Community School-Community Innovation Partners	Schools	396,923	1,891,843,537	11,507,878,668	65,252	7,884,902,187	3,740,727,524	836,655	3,798	_	-	-		_		840,453
4464	The Valley School Of Southern Oregon	Schools	306,783	1,891,843,537	11,507,878,668	50,434	7,884,902,187	3,740,727,524	646,654	2,936	_	-	-		_		649,590
4465	Bridge Educational Foundation	Schools	156,466	1.891.843.537	11.507.878.668	25.722	7.884.902.187	3,740,727,524	329.807	1,497	_	-	-		_		331.304
4467	Cannon Beach Academy	Schools	200,323	1,891,843,537	11,507,878,668	32,932	7,884,902,187	3,740,727,524	422,252	1,917	_	-	-		-		424,169
4468	Frontier Charter Academy	Schools	1,683,510	1,891,843,537	11,507,878,668	276,761	7,884,902,187	3,740,727,524	3,548,590	16,110	_	-	-		-		3,564,700
4469	Desert Sky Montessori	Schools	563,358	1,891,843,537	11,507,878,668	92,614	7,884,902,187	3,740,727,524	1,187,477	5,391	-	-	-		-		1,192,868
4470	Oregon Family School	Schools	904,156	1,891,843,537	11,507,878,668	148,639	7,884,902,187	3,740,727,524	1,905,828	8,652	-	-	-		-		1,914,480
4471	Wahtonka Community School	Schools	267,202	1,891,843,537	11,507,878,668	43,927	7,884,902,187	3,740,727,524	563,223	2,557	-	-	-		-		565,780
4472	Valley Inquiry Charter School	Schools	-	1,891,843,537		-	-	-	-	-	-	-	-		-		
4473	Willamette Connections Academy	Schools	312,139	1,891,843,537	11,507,878,668	51,314	7,884,902,187	3,740,727,524	657,944	2,987	-	-	-		-		660,931
4474	Oregon for Quality Virtual Education Inc	Schools	-	1,891,843,537	-	-	-	-	-	-	-	-	-		-		-
4479	Harmony Academy	Schools	250,352	1,891,843,537	11,507,878,668	41.157	7,884,902,187	3,740,727,524	527,706	2,396							530,102



Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL FR **Employer Total Employer** Allocated to **Employer Net Tier** Present Value of Proportionate 1/Tier 2 UAL **Total PVFNC** Rate Pool Contribution Effort Number Employer Name State Agencies **Employer** Share 4,447,632,475 27.24217525% SLGRP 2,874,050,30 509,186,336 7,830,869,115 1039 SAIF SI GRP 71.258.995 13.582.194 21,627,196 106,468,385 0.37038423% 1252 Oregon State University SI GRP 235.100.350 45.046.299 381 244 474 661 391 123 2 30085992% SLGRP 6,908,905 0.04269518% 4,654,776 709,215 12,272,896 2000 Lake County 2001 Clackamas County Indep 167,552,289 28,225,448 299,680,646 495,458,383 1.72360997% 2002 2003 5,718,877 27,345,768 20,766,130 115,023,499 0.09526049% 0.51045987% Curry County Indep 897,990 27,382,997 4.364.406 146.733.673 Douglas County Indep 2004 Harney County SLGRP 4,336,002 750,091 7,516,768 12,602,861 0.04384307% 51,289,123 2005 Jackson County SLGRP 8,539,984 65,418,906 125,248,013 0.43571515% 2006 Jefferson County Indep SLGRP 7.681.270 1,172,423 3.805.797 12.659.490 0.04404007% 6,294,678 715,160 3,887,372 0.03790942% 2007 Klamath County 10,897,210 16,993,079 205,551,652 320,456,301 1.11480943% 2008 Lane County Indep 97.911.570 2009 Marion County SLGRP 89,665,846 15,099,715 130,499,347 235,264,908 0.81844400% 1.55117054% 2011 Washington County SLGRP 156,448,365 25,873,197 263,568,435 445,889,997 2012 Grant County SLGRP 3,922,469 642,746 2,391,379 6,956,594 0.02420073% Umatilla County SLGRP 17,436,686 2,881,627 23,603,369 0.15279558% 2013 43,921,682 133,746,715 59,742,437 2014 Linn County Indep 41,256,161 6,795,963 85,694,591 0.46528060% 31 973 253 5 501 596 0.20783312% 2015 Yamhill County Inden 22 267 588 SLGRP 2,773,547 491,032 3,824,538 7,089,117 0.02466175% 2016 Sherman County Columbia County SLGRP 12,093,276 1,986,562 17,709,738 31,789,576 0.11059018% 2017 2018 Coos County SLGRP 18.112.558 2.980.238 34.288.853 55.381.649 0.19266273% SLGRP 7,079,070 0.04315495% 1.201.129 4.124.858 12.405.057 2020 Wasco County SLGRP 0.05216698% 2021 Baker County 5.548.750 940.277 8,506,574 14,995,601 2022 Gilliam County SLGRP 2,122,839 379,137 (282,203)2,219,773 0.00772219% Morrow County Rural School District Board Deschutes County Indep SLGRP 2023 0.00000000% 2027 75,666,914 12,698,150 103,284,176 191,649,240 0.66671299% 0.00000000% 2028 Union County Indep (17,359)1,252,762 2035 Hood River County SLGRP 7,221,002 7,554,710 16.028.474 0.05576016% 2036 SLGRP 16.662.906 2,666,549 21,692,426 0.14270769% Clatsop County 41.021.881 2037 Polk County 20,292,817 3,427,859 35,039,158 58,759,834 0.20441482% Indep Multnomah County SLGRP 366,656,362 64,193,820 522,133,147 952,983,329 3.31525639% 2038 Indep SLGRP 2039 Malheur County 8,573,912 1,378,813 8,393,697 18,346,422 0.06382388% Benton County 30.121.519 5.269.679 41.395.998 76.787.196 0.26712875% 2040 2042 Josephine County SLGRP 21,364,550 3,562,742 38,781,474 63,708,766 0.22163126% 2043 Lincoln County SLGRP 7,986,090 895,161 6,156,503 15,037,754 0.05231362% 2044 Crook County SLGRP 3,298,873 373,102 3.394.398 7,066,373 0.02458263% 2050 (191,404) 0.00146872% Wallowa County Indep 554.970 58.623 422.189 26,606 0.00009256% 2052 Tillamook County Indep 26,606 101,646,083 37,983,062 2099 State Judiciary Indep SLGRP 29,474,045 72,172,038 0.35360831% 1.990.905 2100 City of Roseburg 14.320.582 21.671.575 0.13213619% 2101 City of Salem 97,924,955 15,394,120 164,711,809 278,030,884 0.96721909% Indep SLGRP 44,647,570 6,953,361 0.38469938% 2102 City of Medford 58,982,399 110,583,330 City of Albany 2103 SI GRP 35.354.218 5.343.577 55.287.501 95.985.296 0.33391546% City of Ashland SLGRE 3.259.225 35,477,607 0.20482379% 2104 20.140.561 58.877.393 13,430,991 2105 City of Astoria SLGRP 7,616,314 1,233,866 22,281,171 0.07751216% 2106 City of Beaverton Indep 48,747,628 7,782,180 94,825,727 151,355,535 0.52653849% 2107 City of Bend Indep SLGRP 58.345.750 9.203.747 45.323.943 112 873 440 0.39266625% 2109 7,658,562 1,179,640 10,071,582 18,909,784 0.06578371% City of Canby 0.01628425% 2110 City of Coquille SLGRP 1,644,324 255,496 2,781,151 4,680,971 2111 City of Eugene Indep 124,024,752 19,931,235 247.557.780 391,513,767 1.36200548% 209,578 2,085,920 0.00725654% 2112 City Of Forest Grove 1.791.788 84.554 Indep City of Grants Pass SLGRP 18,439,815 2,681,808 29,048,028 50,169,651 0.17453113% 2113 184,974,997 2114 9,075,645 113,739,064 0.64349451% City of Gresham Indep 62.160.288 Indep SLGRP 2115 City of Hillsboro 75.732.858 12,153,374 87.469.234 175.355.466 0.61002990% 16,847,321 26,426,883 0.15898886% 2.427.761 45.701.965 2117 City of McMinnville 4,147,726 19,038,831 2118 City of Ontario Indep 528,324 14,362,781 0.06623264% City of Oregon City SLGRP 15,718,134 2,581,472 24,532,242 42,831,848 0.14900424% 2119 City of Lake Oswego 2120 SLGRP 30.332.602 4.809.814 53 269 604 88.412.020 0.30756940% SLGRP 1,305,067,057 4.54009190% 2121 City of Portland 451,543,575 78,427,779 775,095,703 23,334,125 City of Redmond SLGRP 14,802,577 2,367,272 40,503,974 0.14090599% 2123 City of St Helens SLGRP 5,346,356 858,981 9,882,929 16,088,266 0.05596816% 2125 City of Vernonia SLGRP 773,415 119,480 1.008.758 1.901.653 0.00661551% 9,566,281 2126 City of West Linn SLGRP 1,521,955 14,674,012 25,762,248 0.08962219% City of Cottage Grove Indep SLGRP 5,163,931 819,464 13,728,519 19,711,914 0.06857418% 2127 City of Tillamook 2128 2.099.658 317.831 3.135.902 5 553 391 0.01931924% 1,734,391 3,083,331 0.01072635% 2129 City of Sweet Home 207,537 1,141,403 Indep 1,043,022 2131 City of Drain SLGRP 504,798 95,819 1,643,639 0.00571792% 2132 Eugene Water & Electric Board SLGRP 36,964,400 7,322,455 51,670,338 95,957,193 0.33381769% 2135 McMinnville Water & Light Department SLGRP 4,496,161 886,327 9,647,923 15.030.411 0.05228808% 2138 City of Hood River SLGRP 5,953,263 871,287 7,134,417 13,958,967 0.04856072% 2139 City of Reedspor SLGRP 1,431,733 234,284 1,172,273 2,838,290 0.00987390% 2140 City of Lebanon SLGRP 6,821,474 1,064,407 9,755,944 17,641,825 0.06137271% 25,128.762 2142 City of Sherwood SLGRE 8 435 134 1 415 432 15 278 196 0.08741841% 2143 City of Oakland SLGRP 144,893 29,169 335,597 509,659 0.00177301% 2145 City of Vale SLGRP 421,272 76,489 832,603 1,330,364 0.00462810% City of Prineville 2146 Indep 5,238,018 811.377 4,751,349 10,800,744 0.03757383% 322,656 City of Wheeler SLGRP 28.044 495,140 0.00172250% 2147 144,440 2148 City of Klamath Falls SLGRP 10,122,071 1,679,316 13,201,721 25,003,108 0.08698128% 2149 City of Canyonville Indep 270,911 53,225 345,511 669,647 0.00232958% SI GRP 2150 City of Bandon 1 995 216 341 965 3 678 982 6.016.163 0.02092914%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL FR **Employer Total** Employer Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Contribution Effort Number Employer Name City of Coos Bay **Employer** Share 0.10094326% 8,566,663 19,221,66 29,016,531 Indep City of Pendleton 2154 SLGRP 10.845.267 1.643.692 15.016.067 27.505.026 0.09568500% 2155 City of Corvallis SI GRP 36 527 609 5.729.282 41.897.088 84.153.979 0.29275645% 2157 SLGRP 3,590,042 595,680 0.03301777% 5,305,363 9,491,085 City of Monmouth City of Milton-Freev SLGRP 4,098,419 693.818 7,552,409 12,344,646 0.04294479% 2159 2160 SLGRP 4,581,064 7,096,178 647,169 1,157,479 0.04229696% 0.07306842% City of Baker City 6,930,193 12,158,426 City of Hermiston 12,750,143 21.003.800 2161 City of Pilot Rock SLGRP 389,496 60,526 658,841 1,108,863 0.00385753% 2162 City of Clatskanie Indep SLGRP 604,222 102,703 1,716,085 2,423,010 0.00842921% 2163 City of Milwaukie 11.787.387 1.916.362 17.611.322 31,315,071 0.10893946% 2,800,906 472,545 4,454,369 0.02688369% 2165 City of Cornelius Indep 7.727.820 City of Nyssa 2166 SLGRP 115,443 1,223,299 2,124,757 786.015 0.00739164% 2167 City of Athena Indep SLGRP 220,226 49,068 313,697 582,991 0.00202812% 3,826,013 2168 City of Oakridge 1,441,503 200,627 2,183,883 0.01331001% 2170 City of Madras SLGRP 2,290,061 362,504 3,715,874 6,368,439 0.02215465% 2172 City of Sandy SLGRP 5,472,235 909,875 9,698,105 16,080,215 0.05594016% Indep SLGRP 2174 City of Mt Angel 1,014,961 144,564 262,503 1,422,028 0.00494698% 2 541 993 397 155 3 179 292 0.02128494% 2175 City of Umatilla 6 118 440 2176 City of Scappoose SLGRP 2,510,513 419,876 4,624,604 7,554,993 0.02628245% 2177 City of Condon SLGRP 162,445 34,105 331,282 527,832 0.00183623% 2178 City of Boardman SLGRP 1,763,950 248,161 2.653.350 4.665.461 0.01623029% SLGRP 1.158.318 221.763 2.413.957 3.794.038 0.01319877% 2179 City of Estacada 2180 SLGRP 129,090 0.00848478% City of Enterprise 828,190 1,481,704 2,438,984 2181 City of Central Point SLGRP 5,788,477 894,246 9,377,917 16,060,640 0.05587206% 2182 City of Cascade Locks SI GRP 791.240 133 883 1 457 358 2 382 481 0.00828822% SLGRP 1,497,991 2183 City of Myrtle Point 211,521 1,617,259 3,326,771 0.01157323% SLGRP 2184 City of Port Orford 621,331 107,307 1,136,923 1,865,561 0.00648995% 2185 City of Wood Village SLGRP 597,432 114,878 761,418 1,473,728 0.00512683% 2186 23.056 (94.630) 0.00018833% City of Chiloquin Indep 125,709 54.135 SLGRP 1,086,268 2187 City of Philomath 1,546,196 246,076 2,878,540 0.01001392% 2188 City of Talent SLGRP 1,591,303 249,754 2,297,421 4,138,478 0.01439702% Indep SLGRP 2189 City of Willamina 544,515 105,827 (842,259) 0.00000000% 102,024 215.621 337,454 2191 19.809 0.00117394% City of Huntington City of North Plains 2192 SLGRP 612,606 121,086 1,193,574 1,927,266 0.00670461% 2193 City of Heppner SLGRP 324,956 63,206 228,145 616,307 0.00214402% 2194 City of Cave Junction SLGRP 424,705 81,050 839,019 1,344,774 0.00467823% City of Metolius 120,100 2195 23,318 (331,892) 0.00000000% Indep 2196 City of Hubbard SLGRP 793,292 119,360 2,247,230 0.00781771% 1,334,578 SLGRP 174,802 113,362 0.01019129% 0.00593527% 2197 City of Myrtle Creek 1,183,587 1,571,138 2,929,527 2198 City of Carlton 659.814 932.941 1.706.117 2,558,626 2199 City of Junction City SLGRP 430,223 4,557,457 7,546,306 0.02625223% SLGRP 250,187 0.00147764% 2200 City of Wallowa 145,254 29,312 424,753 2201 City of Coburg SLGRP 802.062 143,701 1,231,695 2.177.458 0.00757498% SLGRP 10,548,249 0.06184794% 2202 City of Dallas 6.229.400 1.000.781 17.778.430 2203 City of Rockaway Beach SLGRP 880,480 144.993 1,437,859 2,463,332 0.00856949% 2204 City of Burns SLGRP 832,455 115,021 1,006,377 1,953,853 0.00679710% 2205 City of Elgin SLGRP SLGRP 488.020 95.032 (48.604) 534.448 0.00185925% 121,768 303,638 0.00105630% 2206 City of Weston 151.608 30.262 0.00305918% 2207 City of Mill City SLGRP 259,828 52,127 567,418 879,373 2208 City of Fairview SLGRP 1.344.252 263.293 2,201,817 220,636 3 809 362 0.01325208% 0.00141603% 30,308 City of Monroe 156.099 2209 407.043 City of Helix 7,049 23,551 0.00023275% 2210 36,306 66,906 Indep 2211 SLGRP 398,246 77,242 (638,088) 0.00000000% City of Jeffersor 1,384,467 0.00481631% 0.00057343% 2212 Town of Lakeview SLGRP 762,562 124,509 497,396 City of Stanfield 657.155 90.851 (583,172) 164.834 2213 Indep SLGRP 2214 City of Yamhill 448,245 75,025 690,816 1,214,086 0.00422359% City of Powers Indep SLGRP (116,306) 0.00000000% 2215 2 894 971 421 811 7 714 291 2216 City of Brookings 4 397 509 0.02683662% SLGRP 2217 City of Sutherlin 3,376,112 503,695 4,242,861 8,122,668 0.02825729% City of Prairie City Indep 132,867 30,697 827,223 990,787 0.00344677% 2219 City of Sheridan Indep 750,148 149,809 1,351,586 2,251,543 0.00783271% 2220 City of Garibaldi SLGRP 248.088 50.257 578.223 876.568 0.00304942% 1,642,958 175,975 2,707,075 2221 City of Sisters SLGRP 888,142 0.00941742% City of Jacksonville Indep SLGRP 1,330,467 198,978 2,073,037 3,602,482 0.01253238% 2222 City of Cannon Beach 2223 2.620.527 431.429 4.383.275 7.435.231 0.02586582% 358,497 SLGRP 0.00204397% 2224 City of Falls City 192,830 36,219 587,546 2225 City of Echo SLGRP 86,531 15,402 167,658 269,591 0.00093786% 2226 City of Hines SLGRP 478,805 67,402 704,008 1,250,215 0.00434927% Indep SLGRP 2227 Town Of Bonanza (84,808) 0.00000000% 2228 City of Turner 500,970 87,647 991,293 1,579,910 0.00549622% 2229 City of John Day SLGRP 657,727 110,913 634,518 1,403,158 0.00488133% 2231 City of Banks SLGRP 382,565 74,277 638,689 1,095,531 0.00381115% 2232 City of Joseph Inden 312 930 60 757 266 979 640 666 0.00222876% SLGRP City of Lafayette 442,382 86,342 820,888 1,349,612 0.00469506% 2233 2234 City of Aumsville SLGRP 1,240,519 189,642 1,781,890 3,212,051 0.01117414% 2235 City of Amity SLGRP 167.676 31.534 122.199 321.409 0.00111812% SLGRP 842.934 169.942 1.849.367 2.862.243 0.00995722% 2236 City of Creswell SLGRP 3,134,037 2237 City of Troutdale 621,571 4,767,331 8,522,939 0.02964976% 2238 City of Warrenton SLGRP 2,908,270 487,245 5,156,791 8,552,306 0.02975192% 2240 City of Wilsonville SI GRP 9 612 732 1.874.700 15 736 241 27 223 673 0.09470623%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL FR **Employer Total Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Contribution Effort Share Number Employer Name City of Bay City **Employer** 606,989 0.00355133% 2241 SLGRP 350,158 1,020,845 City of Gaston 2242 SI GRP 82.883 16.092 (280,290) 0.00000000% 790 952 2243 City Of Brownsville Indep 790 952 0.00275158% SLGRP 171,374 33,273 0.00103199% 2244 City of Lakeside 296,650 92,003 City of Dundee 2245 SLGRP 644,858 105,864 711.332 1,462,054 0.00508622% City of Merrill City of Malin Indep SLGRP 150,606 65,740 0.00050162% 0.00069489% 2246 17,834 (24,248)144,192 2247 13.868 120.141 199.749 2248 City of Fossil 122,740 23,831 169,017 315,588 0.00109787% Indep City of Phoenix 2249 SLGRP 1,359,950 193,253 1,263,433 2,816,636 0.00979857% 2250 City of Gold Beach Indep SLGRP 959.872 146 330 103,104 1 209 306 0.00420696% 117,344 0.00746417% 2251 City of Roque River 750,934 1,277,326 2,145,604 City of Dayton SLGRP 84,696 736,688 1,254,591 0.00436449% 2252 433.207 2253 Town of Butte Falls 134,788 19,614 100,098 254,500 0.00088536% Indep SLGRP 2254 City of Shady Cove 196,475 38,147 156,395 391.017 0.00136028% 2255 Town of Canyon City SLGRP 140,107 27,203 296,106 0.00161214% 463,416 City of Jordan Valley SLGRP (107,346) 0.00000000% 2256 49,413 10,722 2257 City of Culver Indep SLGRP 166,169 31,563 596,030 793,762 0.00276135% 0.00268118% 2258 City of Adair Village 233.014 45.241 492 462 770,717 2259 Town Of Hammond (74,461) 0.00000000% Indep City of Riddle SLGRP 272,552 52,579 516,993 842,124 0.00292960% 2260 2261 City of Waldport Indep 797.536 151.513 405.522 1,354,571 0.00471231% City of Dufur 117.122 22.740 312.312 452,174 0.00157303% 2262 Indep SLGRP 2263 City of La Grande 3,111,119 367,717 3,118,909 6,597,745 0.02295236% 2264 City of Gervais Indep SLGRP 602,356 99,422 756,299 1,458,077 0.00507239% 2265 City of Westfir 30.026 5.830 9 047 44 903 0.00015621% SLGRP 971,489 2266 City of Irrigon 468,856 93,825 1,534,170 0.00533710% SLGRP 5,882,586 0.03592788% 2267 City of Independence 3,859,930 585,093 10,327,609 2268 City of Harrisburg SLGRP 598.681 119,174 1,247,316 1,965,171 0.00683647% SLGRP 0.00066522% 2269 City of Durham 62.839 12.201 116.181 191.221 2270 SLGRP 69,062 12,815 131,837 0.00074347% City of Lyons 213,714 2271 City of Columbia City SLGRP 509,996 89,934 976,688 1,576,618 0.00548477% 256,888 3,358,506 379,823 4,579,889 2272 City of Aurora SLGRP 49,876 686,587 0.00238851% SLGRP 0.02944014% City of Silvertor 524.287 8.462.682 2273 2274 City of Gold Hill SLGRP 120,404 23,377 17,097 160,878 0.00055967% 2275 City of Toledo SLGRP 2,341,187 377,249 1,999,701 4,718,137 0.01641354% 2276 City of Newport SLGRP 3,622,651 419,768 3.594.297 7,636,716 0.02656675% (368,629) 0.00000000% 2277 City Of Raineeshpuram Indep SLGRP 36,470,855 5,399,358 45,616,999 87,487,212 0.30435216% 2278 City of Springfield Indep SLGRP 11,862,427 1,655,800 0.07541556% 0.01209530% 2279 City of Keizer 8,530,587 1,285,482 21,678,496 2280 City of Winston 1.582.727 238.313 3.476.840 2281 City of Manzanita SLGRP 780,740 117,550 1,228,919 2,127,209 0.00740017% 3,035,598 0.01056030% 2282 City of Eagle Point Indep 1,288,927 150,102 1,596,569 Indep 2283 City of Maupin 299.670 55,729 486,741 842,140 0.00292965% SLGRP 410,443 677,672 0.00235750% 2284 City of Halsev 222.515 44.714 2285 City of Veneta SLGRP 980.136 182,781 1,820,877 2,983,794 0.01038008% 2286 City of Millersburg SLGRP 322,686 64,154 713,437 1,100,277 0.00382766% 2287 City of King City SLGRP 668,651 75 593 746.693 1.490.937 0.00518670% SLGRP 12,687,655 21,359,402 0.12559766% 2288 City of Tualatin 2.056.479 36.103.536 City Of St Paul (44,051) 0.00000000% 2289 Indep 5.208,937 2290 City of Molalla Indep SLGRP 3.448.439 571.439 1.189.059 0.01812095% 3,550,532 0.03043612% 2291 City of Florence 596.235 4.602.213 8.748.980 SLGRP 4,795,794 689,203 6,756,452 12,241,449 0.04258578% 2292 City of North Bend SLGRP 259,095 50,305 524,080 833,480 0.00289953% 2293 City of Lowell 556,871 9,319,682 1,168,426 9,310,785 0.00637654% 0.06861710% 2294 City of Depoe Bay SLGRP 107,664 1,832,961 SLGRP 1.093.785 2295 19.724.252 City of Tigard 4,104,748 11,612,805 0.04039885% 2296 City of Happy Valley SLGRP 807,347 6,700,710 City of Rainier Indep SLGRP 951,486 159,414 1,859,160 2,970,060 0.01033230% 2297 2298 City of Lincoln City 8,525,290 1,407,400 10.215.888 20,148,578 0.07009325% SLGRP 2299 City of Dunes City 48,303 67,445 125,126 0.00043529% 9,378 2300 SLGRP 459,547 85,685 744,037 1,289,269 0.00448513% SLGRP 2301 City of Moro 82,651 16,047 108,539 207,237 0.00072094% City of Mt. Vernon 2302 147.093 26.913 232,679 406.685 0.00141478% 0.07976855% 2303 City of Woodburn SLGRP 9,538,849 1,540,586 11.850.345 22,929,780 City of Gladstone SLGRP 0.03940855% 2304 4,484,721 628,058 6,215,362 11,328,141 2305 City of Elkton SI GRP 42,478 9,205 100,194 151,877 0.00052835% SLGRP 0.00000000% 2306 City of Imbler 2307 City of Yoncalla SLGRP 180,514 36,094 387,827 604,435 0.00210272% 2308 City of North Powde SLGRP 23,299 4,524 34,617 62,440 0.00021722% Indep SLGRP 2309 City of Gearhart 716.605 112.278 730.618 1.559.501 0.00542522% 2501 Port of The Dalles 129,392 27,544 99,002 255,938 0.00089036% 2507 Port of Astoria Indep 1,282,842 255,673 453,901 1,992,416 0.00693125% 2508 Multnomah Drainage SLGRP 2,153,907 427,764 4,656,337 7,238,008 0.02517972% 2510 Horsefly Irrigation District SI GRP 140 612 27 301 314 104 482 017 0.00167685% 2511 Grants Pass Irrigation District SLGRP 397,641 77,204 840,389 1,315,234 0.00457546% 2512 Port of Portland SLGRP 67,983,195 12,242,769 70,199,244 150,425,208 0.52330205% 2513 Port of Coos Bay SLGRP 1.556.340 288.155 3.171.527 5.016.022 0.01744983% 0.11085525% Klamath County Fire District 1 7.948.756 22.946.823 2515 Indep 970.194 31.865.773 475,472 2518 Clackamas County Housing Authority 2,482,206 3,422,772 6,380,450 0.02219643% Indep 2519 Home Forward SLGRP 14,242,100 2,805,894 26,778,346 43,826,340 0.15246390% League of Oregon Cities Indep 1 590 059 312 516 4 221 081 6 123 656 0.02130309%



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Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL **Employer Total** FR **Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Contribution Effort Number Employer Name
Lane Council of Governments **Employer** Share 1,855,95 0.11027763% 9,612,519 20,231,263 31,699,733 2526 Clatskanie PUD SI GRP 3.051.634 602.374 4,293,063 7.947.071 0.02764642% Deschutes Valley Water District Columbia River Fire & Rescue 2527 Indep 1.100.920 216 695 2.911.590 4 229 205 0.01471264% SLGRP 6,255,026 13,270,492 0.04616564% 2528 6,252,896 762,570 2529 East Fork Irrigation District Indep 308.207 46.090 210,483 564.780 0.00196477% 0.00313202% 0.03692424% 2530 River Road Water District 900,312 900,312 Indep 2531 SLGRP 3.115.381 599,631 6.899.005 Oregon School Boards Association 10.614.017 2533 Owyhee Irrigation District 1,143,529 215,055 2,583,432 3,942,016 0.01371356% Indep (33,566) 2535 Athena Cemetary Maintenance District 1 Indep 0.00000000% Valley View Cemetery 2536 Indep 52 093 9.381 (136,571)0.00000000% SLGRP 49,514 538,979 0.00293444% 2538 Clackamas Vector Control 255,024 843,517 West Extension Irrigation District 299,591 60,339 882,738 0.00307089% 2540 SLGRP 522.808 2541 Jackson County Vector Control District SLGRP 236,219 45,863 474,483 756,565 0.00263195% Rainbow Water District 1,211,771 15,498,134 2542 SLGRP 607.884 111,322 1.930.977 0.00671752% 2545 Council of Governments SLGRP 0.08437780% 7.332.202 1.424.390 24,254,726 Metzger Water District 0.00000000% 2547 Indep (167,549)2549 Rogue River Fire District SLGRP 1,495,160 191,724 1,711,257 3,398,141 0.01182152% Nyssa Road Assessment District 2 2550 Inden 166 696 32 981 641 101 840 778 0.00292491% 2551 Sandy Fire Department SLGRP 2,419,581 295,511 2,763,180 5,478,272 0.01905792% 2552 Winston-Dillard Fire District SLGRP 1,137,223 141,360 1,538,742 2,817,325 0.00980096% 2553 Tangent Rural Fire Protection District SLGRP 367.079 39.074 449.569 855.722 0.00297690% 0.00146886% 2555 SLGRP 168.668 23.028 230.534 422,230 Monroe Fire Department 2556 Jackson County Fire District 5 Indep 4,116,592 483,839 9,264,909 13,865,340 0.04823501% 2557 Estacada Fire Department SLGRP 1,946,949 219,316 1,349,050 3,515,315 0.01222914% Keizer Fire Department Jefferson Rural Fire Protection District 4 758 096 2559 SI GRP 537 259 5 323 955 10.619.310 0.03694266% 63,770 2561 SLGRP 477,161 423,164 0.00335391% 964,095 0.00051170% 2562 Wy'East Fire District SLGRP 54,259 7,811 85,020 147,090 2563 Central Oregon Irrigation District SLGRP 1,625,605 316,756 3,447,977 5,390,338 0.01875201% 2564 SLGRP 635.038 0.00475225% Illinois Valley Fire District 646.152 84.864 1,366,054 2567 Charleston Rural Fire Protection District SLGRP 346,228 40,119 384,620 770,967 0.00268205% 2568 Molalla Rural Fire Protection District 73 SLGRP 2,027,522 244,581 2,748,207 5,020,310 0.01746475% 0.01999924% 0.00384814% 2569 Central Oregon Intergovernmental Council SLGRP 3,674,568 729,081 1,345,209 5,748,858 1.106.162 2570 Port of St Helens Indep 903.758 175,470 26.934 2571 Crystal Springs Water District SLGRP 523,590 104,752 1,175,067 1,803,409 0.00627373% 2572 Local Government Personnel Institute SLGRP 0.00000000% 354.076 1.032.275 0.00359110% 2575 Jefferson County Rural Fire Protection District 1 Indep SLGRP 604,631 73.568 Depoe Bay Rural Fire Protection District 1,604,708 1,925,991 0.01290337% 2576 178.425 3.709.124 La Pine Rural Fire Protection District 3,440,987 414,997 0.02752190% 2579 SLGRP 4,055,293 7,911,277 0.06079815% 0.00183863% 2580 Marion County Fire District 1 SLGRP 6,909,118 845,038 9,722,507 17,476,663 2581 Port of Umatilla Indep 199.049 28.083 301.389 528.521 SLGRP 2582 Talent Irrigation District 657,948 119,993 1,306,156 2,084,097 0.00725020% 0.00434597% 2585 Rogue River Valley Irrigation District SLGRP 360,061 73,605 815,601 1,249,267 511,374 2,376,252 2587 Tualatin Valley Irrigation District SLGRP 266,653 53,170 831,197 0.00289158% Clatskanie Rural Fire Protection District SLGRE 2.066.039 0.01625306% 2588 229.715 4.672.006 2589 West Slope Water District SLGRP 479,870 87,611 1,008,002 1,575,483 0.00548082% 2590 Redmond Fire & Rescue SLGRP 6,286,427 828,037 7,749,656 14,864,120 0.05170958% 2592 Medford Irrigation District SLGRP 405.859 78.744 793.723 1.278.326 0.00444706% 62,425,650 0.65254874% SLGRP 12,250,197 112,901,825 187,577,672 2594 Metro Canby Fire District 0.02722856% 2595 SLGRP 3,339,791 388,417 4,098,746 7,826,954 2596 Bend Parks & Recreation Indep 8.142.464 1.611.641 5.842.627 15.596.732 0.05425821% 0.00015722% 63.746 2597 Mapleton Water District 11.064 (29.616) Indep 45.194 SLGRP 684,459 (133,345) 687,298 0.00239099% 2598 Marion County Housing Authority 136,184 South Suburban Sanitary District SLGRP 790,538 151,088 1,629,823 2,571,449 0.00894561% 2599 0.00444056% 0.00000000% 2600 Winston-Dillard Water District SLGRP 387,761 78,583 810,111 1,276,455 SLGRP Baker Valley Irrigation District 51.881 8.837 (105,296) 2601 Aumsville Rural Fire Protection District 294,808 2602 SLGRP 36,046 306,762 637,616 0.00221815% Corbett Water District SLGRP 147,893 28,714 312,563 0.00170173% 2603 489,170 668,135 147,569 2604 Netarts-Oceanside Sanitary District SLGRP 379.930 77.547 1,125,612 0.00391580% SLGRP 135,792 2605 Scio Fire District 20,615 303,976 0.00105748% 752,960 1,406,292 2,308,914 2606 West Valley Housing Authority SLGRP 149.662 0.00803229% 2607 Hoodland Fire District 74 SLGRP 2,052,999 237,862 2,484,873 4,775,734 0.01661391% 2608 Gaston Rural Fire Protection District Indep 274.181 29,136 201,738 505.055 0.00175699% 1,007,175 2610 Turner Fire District 840,636 86,584 1,934,395 0.00672941% Indep Community Services Consortium SLGRP 8,160,706 0.04524950% 2612 4,051,802 794,638 13,007,146 2613 Polk Soil & Water Conservation District Indep 177,049 35,645 95.213 307,907 0.00107115% (259,589) Mountain Valley Mental Health Program 0.00000000% 2614 Indep 2615 Humanities Council 122,106 122,106 0.00042478% Indep 2616 Alcohol Safety Action Program (153,669) 0.00000000% 67,076,224 2617 Clean Water Services SLGRP 28,736,566 5.581.788 32,757,870 0.23334603% 2618 Estacada Cemetery District 57.541 (322,299) 0.00000000% 10.478 Indep 2619 Comprehensive Options For Drug Abusers Indep (330,142) 0.00000000% 2620 Jackson County Fire District 4 SLGRP 688,342 73,148 841,600 1,603,090 0.00557686% 2623 Evans Valley Fire District 6 Inden 185 374 19 699 161 370 366 443 0.00127479% Klamath Vector Control SLGRP 89,114 17,302 188,336 294,752 0.00102539% 2624 2625 Port of Newport SLGRP 181,962 1,586,267 0.00940440% 935,102 2,703,331 Tillamook Peoples Utility District 2626 SLGRP 7,021,006 1.376.779 14,842,267 23.240.052 0.08084793% SLGRP McKenzie Fire And Rescue 0.00495389% 2628 624,212 80,009 719.793 1,424,014 (1,267,900) 2629 Metropolitan Wastewater Management Commission 0.00000000% Indep 2630 Sheridan Fire District SLGRP 1,064,346 117,175 1,242,413 2,423,934 0.00843243%



Arch Cape Water-Sanitary District

105.793

22 253

198 264

326.310

0.00113517%

SI GRP

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

			Present Value	of Contribution Eff	ort - All Employers:	28,745,388,516	
				OPSRP UAL		Employer Total	ER
Employer		Data Davi	Tatal DVENC	Allocated to	Employer Net Tier	Present Value of	Proportionate
Number 2632	Employer Name Umpqua Regional Council of Governments	Rate Pool Indep	Total PVFNC	Employer	1/Tier 2 UAL 240,936	Contribution Effort 240,936	Share 0.00083817%
2633	Port of Cascade Locks	Indep	672,249	131,041	744,165	1,547,455	0.00538332%
2637	Northeast Oregon Housing Authority	Indep	762,096	145,809	1,577,712	2,485,617	0.00864701%
2638	North Douglas County Fire and EMS	SLGRP	655,920	76,441	835,672	1,568,033	0.00545490%
2641 2642	Suburban East Salem Water District Dexter Rural Fire Protection District	SLGRP SLGRP	297,980 216,700	55,021 23,028	572,834 239,078	925,835 478,806	0.00322081% 0.00166568%
2643	Sweet Home Cemetery	Indep	139,547	25,511	5,974	171,032	0.00059499%
2644	Lakeside Water District	Indep	145,066	31,290	34,444	210,800	0.00073334%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	306,131	46,469	277,003	629,603	0.00219027%
2646	Keno Rural Fire Protection District	Indep	239,113	25,410	1,450,675	1,715,198	0.00596686%
2647 2648	Crooked River Ranch Rural Fire Protection District	SLGRP Indep	659,980 767,508	70,260 86,459	736,335 1,735,587	1,466,575 2,589,554	0.00510195%
2649	Black Butte Ranch Rural Fire Protection District Colton Fire Department	SLGRP	114,853	13,097	105,473	2,369,554	0.00900859% 0.00081204%
2651	Imbler Rural Fire Protection District	SLGRP	23,668	3,694	40,208	67,570	0.00023506%
2652	The Oregon Consortium	SLGRP	-	-	-	-	0.00000000%
2653	Umatilla Fire Department	SLGRP	288,125	34,221	341,817	664,163	0.00231050%
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(86,348)	400.075	0.00000000%
2655 2657	North Bay Rural Fire Protection District Mid-Willamette Valley Senior Service Agency	Indep SLGRP	12,017,775	2,346,607	188,275 24,030,424	188,275 38,394,806	0.00065497% 0.13356858%
2658	Salem Metropolitan Communication Agency	Indep	-	-	759,744	759,744	0.00264301%
2659	Silverton Fire District	SLGRP	605,073	77,842	757,684	1,440,599	0.00501158%
2660	Tualatin Valley Fire & Rescue	SLGRP	83,471,636	10,385,125	96,039,817	189,896,578	0.66061580%
2661	Lincoln County 911	SLGRP	-	-	4 45 005	4 45 005	0.00000000%
2662 2663	East Central Oregon Association of Counties Metropolitan Area Communications Commission	Indep SLGRP	603,661	117,204	145,225 1,193,552	145,225 1,914,417	0.00050521% 0.00665991%
2664	Applegate Valley Rural Fire Protection District 9	Indep	666,829	79,930	1,663,226	2,409,985	0.00838390%
2665	N NE Community Mental Health Center	Indep	-	-	494,789	494,789	0.00172128%
2666	Central City Concern	Indep	-	-	(586,045)	-	0.00000000%
2667	Mental Health Services West Inc	Indep	-	-	(459,715)	-	0.00000000%
2668 2669	Southeast Mental Health Network Inc Roseburg Urban Sanitary Authority	Indep SLGRP	942,416	182,492	(731,201) 1,735,928	2,860,836	0.00000000% 0.00995233%
2670	Mt Hood Community Mental Health Ctr	Indep	942,416	102,492	675,390	675,390	0.00995255%
2671	Columbia 911 Communications District	SLGRP	1,205,703	240,126	2,524,971	3,970,800	0.01381369%
2672	Rockwood Water PUD	Indep	1,717,606	334,171	3,314,103	5,365,880	0.01866692%
2673	Port Orford Library	SLGRP	59,780	12,458	124,636	196,874	0.00068489%
2674 2676	Nestucca Rural Fire District Woodburn Fire District	SLGRP SLGRP	598,752	66,931	605,276	1,270,959	0.00442144%
2677	Portland Private Industry Council Inc	Indep	2,228,928	279,465	3,215,356 (311,509)	5,723,749	0.01991189% 0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	986,532	196,179	765,630	1,948,341	0.00677793%
2679	Columbia River Public Utility District	Indep	3,406,887	680,392	8,203,139	12,290,418	0.04275614%
2681	Cloverdale Rural Fire Protection District	SLGRP	184,163	22,465	244,536	451,164	0.00156952%
2684 2685	Parkdale Fire District Oregon Community College Association	SLGRP Indep	187,694 599,818	23,862 103,733	274,548 222,855	486,104 926,406	0.00169107%
2686	Weston Cemetery	SLGRP	599,616	103,733	222,000	920,400	0.00322280% 0.00000000%
2687	Columbia Drainage Vector Control District	SLGRP	188,462	38,347	417,413	644,222	0.00224113%
2688	Polk County Fire District 1	Indep	2,053,168	249,782	1,560,186	3,863,136	0.01343915%
2689	Redmond Area Park & Recreation District	Indep	703,481	138,896	225,890	1,068,267	0.00371631%
2692	Siuslaw Public Library	SLGRP	342,891 5,511,977	68,566	684,513 3,512,249	1,095,970	0.00381268%
2693 2694	City-County Insurance Services Philomath Fire Department	Indep SLGRP	788,365	1,113,581 87,490	933,549	10,137,807 1,809,404	0.03526759% 0.00629459%
2695	Washington County Consolidated Communications Agency	SLGRP	6,298,153	1,237,658	13,472,271	21,008,082	0.07308331%
2696	Stayton Fire District	SLGRP	436,018	58,019	609,187	1,103,224	0.00383792%
2697	Oregon Museum Park	Indep	-	-	(79,011)	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	240,425	26,972	363,667	631,064	0.00219536% 0.00386970%
2699 2700	Chetco Library Board Lowell Rural Fire Protection District	SLGRP SLGRP	343,459 187,400	65,315 20,268	703,586 72,465	1,112,360 280,133	0.00366970%
2700	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1,470,754	179,108	526,880	2,176,742	0.00097433%
2702	Banks Fire District 13	Indep	563,780	68,797	355,124	987,701	0.00343603%
2703	Westport Sewer District	Indep	-	-	(7,900)	-	0.00000000%
2704	Clatsop County 4-H District	SLGRP	- 5 400 040	- 042.077	- 0.047.007	-	0.00000000%
2705 2707	Lebanon Fire District Clatskanie Library	SLGRP SLGRP	5,420,848 86,292	643,077 15,501	6,617,627 168,729	12,681,552 270,522	0.04411682% 0.00094110%
2707	Milton-Freewater Cemetery District 3	Indep	00,292	15,501	4,703	4,703	0.00094110%
2709	Scappoose Public Library	SLGRP	142,356	27,639	243,023	413,018	0.00143681%
2710	Klamath County Emergency Communications District	SLGRP	753,814	148,433	1,453,238	2,355,485	0.00819431%
2712	Jefferson County EMS	SLGRP	596,248	118,049	1,285,001	1,999,298	0.00695520%
2713 2714	Port of Tillamook Bay Winchester Bay Sanitary District	SLGRP	735,626	145,318	1,460,764	2,341,708	0.00814638%
2714 2715	Jackson County Fire District 3	Indep SLGRP	137,392 9,018,563	26,119 1,136,119	162,813 9,380,328	326,324 19,535,010	0.00113522% 0.06795876%
2716	Neskowin Water District	SLGRP	191,264	37,135	403,907	632,306	0.00733070%
2717	Ice Fountain Water District	Indep	371,973	72,113	284,321	728,407	0.00253400%
2718	Curry Library	SLGRP	182,368	35,408	218,453	436,229	0.00151756%
2719	Human Solutions, Inc	Indep	-	-	(296,840)	-	0.00000000%
2720 2721	Tri-Met Klamath Housing Authority	Indep SLGRP	- 584,399	- 116,337	(1,671,225) 1,177,653	- 1,878,389	0.00000000% 0.00653458%
2722	Tillamook 9-1-1	Indep	459,455	95,436	543,135	1,098,026	0.00653456%
		Indep	,		(56,191)	.,000,020	0.000000000%
2723	Oregon Coastal Zone Management Association	iliuep					
2723 2724	Nehalem Bay Wastewater Agency	Indep	369,379	69,841	191,204	630,424	0.00219313%
2723			369,379 722,527 850,478	69,841 77,327 166,135		630,424 1,185,067 2,816,064	



Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL **Employer Total** FR **Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Contribution Effort Number Employer Name
Baker County Library District **Employer** Share 923,196 0.00511175% 2728 SLGRP 459,354 Indep 2729 Douglas County Fire District 2 5 632 332 675,417 26,996,101 33.303.850 0.11585806% Canby Utility Board Umatilla County Special Library District 2731 SI GRP 2.114.803 407.985 4.441.039 6 963 827 0.02422589% 26,044 0.00125329% SLGRP 194,472 2732 139,746 360,262 2733 Wiard Memorial Park District Indep 508,825 508.825 0.00177011% 2734 2736 0.00501718% 0.00000000% Seal Rock Water District SLGRP 470,734 91,948 879,526 1,442,208 (275.317) Wasco 9-1-1 Indep 2737 Portland Energy Conservation Inc 176,270 176,270 0.00061321% Indep 2739 Scappoose Rural Fire Protection District SLGRP 2,828,451 365,383 3,919,468 7,113,302 0.02474589% 2740 Neskowin Regional Sanitary Authority Indep 130.632 25.363 (260,719) 0.00000000% SLGRP 27,162 401,447 0.00139656% 2741 Port of Garibaldi 140,261 234,024 2742 (17,385) 0.00000600% Amity Fire Distric SLGRP 16.383 2.728 1,726 2743 Douglas Soil & Water Conservation District 169,348 27,103 (235,700) 0.00000000% Indep SLGRP 102,741,082 2745 Clackamas County Fire District 44,470,385 5,316,412 52,954,285 0.35741761% 2746 Marion-Salem Data Center (5,581,324) 0.00000000% Indep 1,919,547 384,073 5,478,763 7,782,383 0.02707350% 2747 Salem Housing Authority Indep 0.00404760% 0.00000000% 2749 Black Butte Ranch Police SLGRP 544,783 1,163,498 546,727 71,988 2750 Eastern Oregon Human Services Consortium (584 011) Inden Mist-Birkenfeld Rural Fire Protection District SLGRP 304,023 44,298 401,960 750,281 0.00261009% 2752 2753 Linn-Benton Housing Authority SLGRP 1,607,408 0.00986211% 1,021,227 206,268 2,834,903 2754 Western Lane Ambulance District SLGRP 1,458,326 291,629 3,153,735 4,903,690 0.01705905% 2756 Sandy Area Sch Trans Agency (216.332) 0.00000000% Indep SLGRP 114,288 1,944,368 2757 City of Stayton 907,045 923,035 0.00676410% 2758 Mohawk Valley Rural Fire District SLGRP 324,718 34,921 339,220 698,859 0.00243120% Knappa Svensen Burnside Rural Fire Protection District 2760 Indep 28 717 7 523 742.733 778 973 0.00270991% Clackamas River Water SLGRP 547,691 5,931,109 0.03208892% 2761 2,745,285 9,224,085 0.00337580% 2763 Junction City Fire Department SLGRP 425,854 48,634 495,899 970,387 547,863 544,415 0.00303080% 0.00299493% 2765 Green Sanitary SLGRP 270,018 53,334 871,215 Southwest Lincoln County Water District SLGRP 2766 263,808 52,681 860,904 Springfield Utility Board (150,515) 0.00000000% 2767 Indep 2768 Lake County Library District SLGRP 118,235 22,807 248,265 389,307 0.00135433% Indep SLGRP 47,440 21,983 0.00273029% 0.00119888% 2771 Harbor Water PUD 247,185 490,207 784,832 Umatilla County Soil & Water District 2772 113,226 209,413 344.622 2773 Housing Authority of Jackson County SLGRP 2,982,601 599,812 5,779,122 9,361,535 0.03256708% 2774 Oregon Trail Library District SLGRP 196.967 38,319 410,685 645,971 0.00224722% 2776 Rainier Cemetery District SLGRP 46.656 9.058 21,028 76.742 0.00026697% SLGRP 6.921.321 8.749.111 0.05809127% 2777 City of Newberg 1.028.129 16.698.561 2778 Mulino Water District 23 SLGRP 11,710 0.00066626% 127.465 191,518 Indep SLGRP 0.00133054% 0.00000000% 2779 Brownsville Rural Fire Protection District 135,639 19,368 227,461 382,468 2780 Nehalem Bay Health District 1,688,980 2781 North Bend Coos-Curry Housing Authority SLGRP 510,637 99,143 1,079,200 0.00587566% Millington Rural Fire Protection District 0.00136427% 2782 Indep 78,895 8,384 304,886 392,165 2783 Tillamook Fire District Indep 283.302 39,225 340,161 662,688 0.00230537% SLGRE 0.00233840% 202,483 42.375 427.325 2784 Eisenschmidt Pool 672.183 2785 Fern Ridge Community Library 208,946 40,568 76,059 325,573 0.00113261% Indep 2786 Seal Rock Rural Fire Protection District SLGRP 366,553 38,953 400,739 806,245 0.00280478% 2788 Port of Hood River Indep SLGRP 1,256,983 246.756 1.364.535 2 868 274 0.00997821% 102,989 703,009 2789 Farmers Irrigation District 540,098 0.00468282% 1.346.096 0.00465841% 2790 Silver Falls Library District SLGRP 461,586 89,510 787,983 1,339,079 2792 North Wasco County Parks And Recreation District North Lincoln Fire & Rescue District 1 SLGRP 228,559 1,832,648 44.376 483,045 2,357,440 755.980 0.00262992% 0.01532393% SLGRE 2793 214.836 4.404.924 1,317,932 Siuslaw Rural Fire Protection District 1 SLGRP 1,262,674 148,312 0.00949341% 2794 2,728,918 2796 West Side Rural Fire Protection District 190,558 20,642 (109,099) 0.00035519% Indep 102,101 0.00032163% 0.00094190% 2797 Vernonia Fire Indep 200,099 22,940 (130,586) 92,453 Fairview Water District 169,066 SLGRP 16.533 270.753 2798 85,154 162,546 0.00123311% 2799 Sublimity Fire District SLGRP 169,753 22,163 354,462 2801 Coburg Rural Fire Protection District SLGRP 463,324 0.00302693% 362,413 44,365 870,102 276,133 (18,159) 2802 Rural Road Assessment District 3 SI GRP 130,656 25.368 432,157 0.00150340% 2803 Southwestern Polk County Rural Fire Protection District 0.00000000% Indep Aurora Rural Fire Protection District SLGRP 673,776 75,671 636.899 1,386,346 0.00482285% 2806 Multnomah County Rural Fire Protection District 14 SLGRP 21,168 4,110 44,225 69,503 0.00024179% 2808 Lifeways Indep (6.935)0.00000000% Juntura Road District 4 2809 52,821 10,256 49,079 112,156 0.00039017% Indep Sutherlin Water Control District SLGRP 0.00089444% 2810 79,543 15,444 162,122 257,109 Mid-Columbia Center For Living 2811 SLGRP 5,467,379 1,067,158 11.616.325 18,150,862 0.06314356% Workforce Development Board 0.00000000% 2812 (73,310) Indep 2814 The Job Council SLGRP 0.00000000% 2816 Odell Sanitary District SLGRP 232,275 46,294 518,423 796,992 0.00277259% 141,801 90,718 2817 Wickiup Water District SLGRP 27,532 298,641 467,974 0.00162800% 2818 Netarts Water District SLGRP 20,295 200,545 311,558 0.00108385% 2819 Harrisburg Fire and Rescue SLGRP 280,007 30,928 328,229 639,164 0.00222354% 2820 Central Oregon Coast Fire & Rescue District SLGRP 48,007 267,939 767,113 0.00266865% 451,167 2821 Tillamook County Soil And Water Conservation District Inden 155.326 33.537 123,558 312.421 0.00108686% Deschutes County Rural Fire Protection District 2 SLGRP 0.00000000% 2822 Lyons Fire District SLGRP 154,234 19,406 223,276 396,916 0.00138080% 2823 2824 Glide Fire Department SLGRP 135.673 18.064 192,155 345.892 0.00120330% SLGRP 4.145.153 8.522.952 0.02964981% 2825 Northern Oregon Corrections 3.815.652 562,147 SLGRP 82,262 774,434 0.00435963% 2826 Wasco County Soil-Water Conservation District 396,496 1,253,192 2828 Deschutes Public Library District 4,301,372 855,973 3,751,573 8,908,918 0.03099251% SI GRP Hubbard Rural Fire Protection District 146 963 15.617 134 274 296 854 0.00103270%



Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL **Employer Total** FR **Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Employer Contribution Effort Number Employer Name
Netarts-Oceanside Rural Fire Protection District Share 507,726 0.00333213% 2830 SLGRF 403,104 47,003 Indep 2831 Oregon Advanced Technology Consortium, Inc (543,133) 0.00000000% 2832 Indep (4,590)0.00000000% Boardman Rural Fire Protection District 101,649 1,014,764 0.00353018% 920,281 (7,166) 2833 Indep 2834 Crescent Rural Fire Protection District SLGRP 338.959 38.816 804.986 0.00280040% 0.00243262% 0.00000000% 2835 North Clackamas County Water Commission Indep 244,944 47,817 406,505 699,266 SLGRE 2836 Regional Organized Crime Narcotics Task Force 2837 NORCOM SLGRP 1,259,188 243,475 2,347,156 3,849,819 0.01339282% High Desert Parks & Recreation District 2838 SLGRP 21,266 4,129 44,944 70,339 0.00024470% 2839 North Morrow Vector Control District Cannon Beach Rural Fire Protection District SI GRP 111 653 24.978 271,892 408 523 0.00142118% 0.00118306% SLGRP 2840 140,566 16,824 182,686 340,076 Jefferson County Soil & Water Conservation District 0.00093775% 2841 Indep 170.823 36,172 62.566 269.561 2842 Tualatin Valley Water District SLGRP 10,035,471 1,992,704 8,624,214 20,652,389 0.07184592% 61,362 415,616 2843 Yachats Rural Fire Protection District SLGRP 544.950 675.965 1,282,277 0.00446081% 2844 Crook County Rural Fire Protection District 1 SLGRP 3,639,035 4,499,712 8,554,363 0.02975908% Sunrise Water Authority 0.00599901% 2845 Indep 1,626,722 326,39 (228,675)1,724,438 2846 Jefferson County Library District SLGRP 196,531 336,374 0.00117018% 116,410 23,433 Sweet Home Fire and Ambulance District 0.01534714% 2847 SI GRP 1,903,744 216.347 2.291.504 4.411.595 Lane Transit District 5,257 0.00001829% 2848 5,257 Indep Lebanon Aquatic District SLGRP 249,172 48,212 535,779 833,163 0.00289842% 2849 2850 Lake County 4-H & Extension Service SLGRP 0.00000000% East Umatilla County Rural Fire Protection District SLGRP 0.00000000% 2851 Ochoco Irrigation District 0.00444171% 2852 SLGRP 450,130 85.840 740,816 1,276,786 2853 Mill City Rural Fire Protection District SLGRP 68,695 9,889 69,075 147,659 0.00051368% Indep SLGRP (6,705) 18,177,408 2854 Sunset Empire Transportation District 0.00000000% 1,791,042 29,082,878 0.10117406% 2855 Harney Hospital 9,114,428 0.00015649% 2856 Mid-Columbia Council Of Governments Indep 44,983 44,983 Sunriver Service District Nesika Beach-Ophir Water District 2857 SLGRP 2.652.249 323 662 2,468,746 5,444,657 0.01894098% 0.00094277% 2858 SLGRP 85.008 16.871 169.123 271.002 2859 South Lane County Fire and Rescue 3,384,390 383,060 4,301,152 8,068,602 0.02806920% Indep Coos County Airport District SLGRP 595,705 119,913 1,075,309 0.00623031% 2860 1,790,927 Indep SLGRP 8,885 633,554 0.00039078% 0.00356641% 2861 Mt Angel Fire District 91,273 12,172 112,330 Tri-City Water and Sanitary Authority 1.025.179 2864 327.951 63.674 2865 Tri-County Cooperative Weed Management Area Indep 117,394 22,793 21,362 161,549 0.00056200% 2866 Jefferson Behavioral Health Indep 11,577 11,577 0.00004028% West Multnomah Soil And Water Conservation District 704.416 141.216 2867 SLGRP 1,594,570 2,440,202 0.00848902% 710,409 1,348,031 0.00468956% 2869 Nehalem Bay Fire & Rescue SLGRP 575.876 61.746 124,765 30,979 77,685 0.00081206% 2870 Clackamas River Water Providers Indep 233.429 2872 Emergency Communications of Southern Oregon 10,092 10,092 0.00003511% Indep 68.389 9.845 2873 Mosier Fire District SLGRP 48.670 126.904 0.00044148% 2874 Umatilla-Morrow Radio and Data District 148,120 36,037 48,025 232,182 0.00080772% Indep Oregon Municipal Electric Utilities Association 114,045 2876 Indep 22,142 (4,180)132,007 0.00045923% 2877 Mid-Columbia Fire And Rescue V1-801 Indep 3,578,485 384.875 248,169 4,211,529 0.01465115% 0.00082500% 2878 Yamhill Fire Protection District 22,838 Indep 212,122 2.190 237,150 2879 LaGrande Rural Fire Protection District 0.00000000% Indep (88) 2880 Oregon Health & Science University SLGRP 274,126,234 52,962,237 407,864,138 734,952,609 2.55676700% 2881 Lake Chinook Fire and Rescue District Indep 69,792 5,155,196 7,417 602,516 387 77,596 12,100,310 0.00026994% SLGRP 6,342,598 0.04209479% 2883 Lane Fire Authority North Central Public Health District 0.01286743% 2884 SLGRP 1,099,232 207,875 2,391,685 3,698,792 Indep 2885 Siletz Rural Fire Protection District 21.151 2.248 23.412 0.00008145% 71,457 4,702,998 2886 Idanha-Detroit Rural Fire Protection District SLGRP 31,988 6,211 109,656 0.00038147% Umatilla County Fire District #1 672.859 0.03898639% 2887 Indep 5.830.931 11.206.788 Oak Lodge Water Services District SLGRP 4,044,060 0.02465948% 2888 2,546,934 497,468 7,088,462 Mid-Valley Behavioral Care Network 296,493 0.00125127% 2889 Indep 55,136 8,054 359,683 Indep 0.00032358% 0.00074323% 2890 Central Cascades Fire and EMS 83.614 8 885 514 93.013 Grant County Emergency Communications Agency 2891 35.506 9.790 213,643 Indep 168.347 Lake Health District (1,641) 0.00000000% 2892 Indep 2893 Pleasant Hill Goshen Fire & Rescue SLGRP 411,833 43,764 503,528 959,125 0.00333662% 2894 Greater Toledo Pool Recreation District Indep 12,523 2,431 143 15,097 0.00005252% 2895 Western Lane Fire and EMS Authority SLGRP 0.00000000% 2896 CareOregon Inc Indep 0.00000000% 2897 Morrow County Indep SLGRP 0.00000000% 6.050.817 1.189.409 8.331.443 15.571.669 2900 Clatsop Community College 0.05417102% Blue Mountain Community College SLGRP 9,579,549 1,870,638 0.08734052% 2901 13,656,184 25,106,371 Treasure Valley Community College SLGRP 7,059,336 1,386,867 4,739,437 13,185,640 0.04587045% 2902 Umpqua Community College Lane Community College SLGRP 10,305,766 39,259,610 2903 2.010.645 13.976.730 26.293.141 0.09146908% 0.29180023% 7,726,408 83,879,110 2904 36.893.092 SLGRP Mt Hood Community College 40,240,647 7,901,563 0.31090797% 2905 41,229,494 89,371,704 2906 Klamath Community College SLGRP 7,500,639 1,459,919 16,542,935 25,503,493 0.08872203% SI GRP 2908 Clackamas Community College 27.062.602 5.319.503 39 974 645 72.356.750 0.25171603% Linn-Benton Community College SLGRP 25,194,003 4,950,473 35,039,612 65,184,088 0.22676364% 2910 Portland Community College SLGRP 112,627,845 22,132,506 (20,093,727) 114,666,624 0.39890442% 2918 2919 Chemeketa Community College SLGRP 42,731,915 8,421,471 47,734,787 98,888,173 0.34401404% Rogue Community College Oregon Coast Community College SLGRP 25,170,066 0.16149340% 2922 17,776,136 3.475.703 46.421.905 SLGRP 475,206 3,854,088 6,763,113 2995 2,433,819 0.02352765% Columbia Gorge Community College SLGRP 4,135,359 812,822 6,322,358 11,270,539 0.03920816% 2996 Tillamook Bay Community College Southwestern Community College 3,133,671 13,114,591 2997 SLGRP 1 844 180 358.737 5.336.588 0.01856502% 2,012,691 SLGRP 10,273,671 25,400,953 0.08836531% 2998 2999 Central Oregon Community College SLGRE 20,178,275 3,954,987 35,848,808 59,982,070 0.20866676% Baker School District 5J 9.570.147 1.910.862 16.629.155 28,110,164 0.09779017% Schools



Exhibit G

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

			Present Value	of Contribution Eff	ort - All Employers:	28,745,388,516	
Employer			T. (1) P. (2) P. (2) P. (3) P. (4) P.	OPSRP UAL Allocated to	Employer Net Tier	Employer Total Present Value of	ER Proportionate
Number 3008	Employer Name Huntington School District 16J	Rate Pool Schools	Total PVFNC 509,479	Employer 100,352	1/Tier 2 UAL 1,292,542	Contribution Effort 1,902,373	Share 0.00661801%
3016	Burnt River High School	Schools	366,291	72,115	928,848	1,367,254	0.00475643%
3027	Pine-Eagle School District 61	Schools	1,287,558	255,746	3,294,022	4,837,326	0.01682818%
3037	Alsea School	Schools	1,271,424	249,920	3,218,978	4,740,322	0.01649072%
3039	Corvallis School District 509J	Schools	33,663,591	6,718,890	52,520,844	92,903,325	0.32319384%
3043	Philomath School District 17J	Schools	7,281,208	1,456,149	13,361,315	22,098,672	0.07687728%
3049	Monroe Elementary School	Schools	40.000.455	0.000.054	400 445 072	450 700 400	0.00000000%
3075 3083	West Linn School District Welches Elementary School	Schools Schools	49,686,455	9,926,854	100,115,873	159,729,182	0.55566889% 0.00000000%
3094	Damascus-Union School District 26	Schools		-	-	-	0.00000000%
3102	Molalla Elementary School 35	Schools	_	-	_	_	0.00000000%
3109	Boring School District	Schools	-	-	-	-	0.00000000%
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00000000%
3116	Colton School District 53	Schools	2,791,818	555,334	6,527,729	9,874,881	0.03435292%
3122	Oregon City School District 62	Schools	37,769,137	7,572,934	63,636,689	108,978,760	0.37911737%
3138	Canby Elementary School District 86	Schools					0.00000000%
3160	Gladstone School District 115	Schools	8,113,378	1,626,065	2,285,608	12,025,051	0.04183297%
3174 3175	Canby Union High School Sandy Union High School	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3176	Molalla Union High School	Schools					0.00000000%
3179	Clatsop County School District 1C	Schools	8,792,203	1,760,713	2,695,856	13,248,772	0.04609008%
3186	Jewell School District 8	Schools	1,773,709	351,106	4,522,268	6,647,083	0.02312400%
3187	Seaside Schools	Schools	8,022,158	1,614,478	13,556,891	23,193,527	0.08068608%
3195	Warrenton-Hammond School District	Schools	4,684,969	925,393	9,054,566	14,664,928	0.05101663%
3230	Vernonia School District	Schools	2,648,809	531,383	6,844,241	10,024,433	0.03487319%
3241	Coquille School District 8	Schools	5,302,927	1,056,752	13,611,020	19,970,699	0.06947444%
3242	Coos Bay School District 9	Schools	12,466,266	2,495,741	24,933,012	39,895,019	0.13878754%
3245	North Bend Public Schools	Schools	10,362,536	2,068,183	19,027,055	31,457,774	0.10943590%
3252	Powers School District	Schools	817,812	164,851	2,123,292	3,105,955	0.01080505%
3257	Myrtle Point School District 41	Schools	2,698,815	535,947	6,903,019	10,137,781	0.03526750%
3264 3274	Bandon School District Crook County School District	Schools Schools	3,298,344 13,588,887	654,840 2,714,225	8,434,378 10,919,368	12,387,562 27,222,480	0.04309408% 0.09470208%
3274	Port Orford-Langlois School District 2Cj	Schools	1,375,829	268,613	3,459,752	5,104,194	0.09470208%
3277	Curry County School District 3C	Schools	1,575,025	200,013		3,104,134	0.000000000%
3281	Ophir School	Schools	_	-	-	_	0.00000000%
3282	Pistol River School District 16	Schools	-	-	-	-	0.00000000%
3283	Brookings-Harbor School District 17C	Schools	6,879,294	1,367,315	7,958,924	16,205,533	0.05637611%
3288	Central Curry School District 1	Schools	1,874,911	376,906	4,854,567	7,106,384	0.02472182%
3291	Bend-La Pine Public Schools	Schools	84,042,247	16,782,193	154,228,735	255,053,175	0.88728380%
3296	Sisters School District	Schools	5,094,856	1,017,122	4,413,824	10,525,802	0.03661736%
3307	Oakland School District	Schools	2,375,007	471,908	5,454,208	8,301,123	0.02887810%
3310 3316	Roseburg Public Schools Glide School District 12	Schools Schools	25,075,998 3,598,047	5,026,005 720,836	24,506,487 6,321,824	54,608,490 10,640,707	0.18997305% 0.03701709%
3318	Days Creek School District 15	Schools	1,039,231	207,418	2,671,554	3,918,203	0.03701709%
3319	South Umpqua School District	Schools	5,620,376	1,120,164	(2,435,986)	4,304,554	0.01497476%
3320	Camas Valley School District 21	Schools	989,318	195,212	2,198,639	3,383,169	0.01176943%
3321	North Douglas School District 22	Schools	1,750,363	349,066	4,495,987	6,595,416	0.02294426%
3324	Yoncalla School District 32	Schools	1,314,906	261,245	3,364,853	4,941,004	0.01718886%
3325	Elkton School District 34	Schools	1,310,373	258,385	3,328,009	4,896,767	0.01703497%
3331	Umpqua School District	Schools	-	-	-	-	0.00000000%
3335	Riddle School District	Schools	1,724,386	344,562	4,437,980	6,506,928	0.02263642%
3338 3349	Glendale 77 Winston-Dillard Schools	Schools Schools	1,600,590 5,475,127	316,591	4,077,711 (3,116,144)	5,994,892 3,455,127	0.02085514%
3349	Sutherlin School District 130	Schools	5,475,127 6,359,371	1,096,144 1,271,572	5,408,144	13,039,087	0.01201976% 0.04536062%
3361	Arlington Public Schools	Schools	845,368	168,839	2,174,650	3,188,857	0.04536062%
3364	Condon Admin School District 25J	Schools	646,347	129,357	1,666,129	2,441,833	0.00849469%
3370	Prairie City School District 4	Schools	949,201	190,419	1,163,371	2,302,991	0.00801169%
3372	Monument School District 8	Schools	380,175	76,605	(308,997)	147,783	0.00051411%
3375	Dayville School District 16J	Schools	433,651	86,365	1,112,381	1,632,397	0.00567881%
3376	Long Creek Schools	Schools	362,758	73,608	948,074	1,384,440	0.00481622%
3392	Burns-Slater School District	Schools	-	-	-	-	0.00000000%
3394	Crane Elementary School	Schools	560,710	112,627	1,450,640	2,123,977	0.00738893%
3395	Pine Creek School	Schools	38,521	7,479	96,329	142,329	0.00049514%
3396	Diamond School District 7	Schools	12,535	2,642	34,025	49,202	0.00017116%
3397 3398	Suntex School District Drewsey School	Schools Schools	64,957 65,837	12,612	162,439 164,640	240,008 243,260	0.00083494% 0.00084626%
3398	Frenchglen School District	Schools Schools	65,837 64,595	12,783 13,600	164,640 175,173	253,368	0.00084626%
3399 3405	Fields-Trout Creek 33	Schools	135,837	26,374	339,692	501,903	0.00088142%
3407	Crane Union High School	Schools	520,820	105,242	1,355,520	1,981,582	0.00689356%
3408	Burns Union High School	Schools	-	. 55,272	-,500,020	,501,552	0.0000000000
3409	Hood River County School District	Schools	22,768,679	4,567,120	36,830,998	64,166,797	0.22322466%
3414	Phoenix-Talent School District	Schools	11,069,526	2,211,481	15,098,829	28,379,836	0.09872831%
3415	Ashland Public Schools	Schools	13,950,603	2,779,618	35,801,611	52,531,832	0.18274873%
3416	Central Point School District 6	Schools	22,491,694	4,497,297	57,925,404	84,914,395	0.29540180%
3417	Eagle Point School District 9	Schools	17,052,942	3,396,215	43,743,412	64,192,569	0.22331432%
3424	Rogue River School District	Schools	3,925,581	779,291	10,037,310	14,742,182	0.05128538%
3432	Prospect School District	Schools	1,200,104	237,635	3,060,749	4,498,488	0.01564942%
3439	Butte Falls School District	Schools	1,334,962	266,096	3,427,330	5,028,388	0.01749285%
3440	Pinehurst School Culver School District 4	Schools Schools	109,739 3,302,244	21,306	274,427	405,472	0.00141056%
3445				654,234	8,426,564	12,383,042	0.04307836%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

3464	Employer Name Ashwood School Madras School District Black Butte School District Josephine County School District Cu Grants Pass School District	Rate Pool Schools Schools	Total PVFNC	OPSRP UAL Allocated to	Employer Net Tier	Employer Total Present Value of	ER
3446 3447 3451 3453 3454 3455 3456 3457 3460 3461 3462 3463 3464	Ashwood School Madras School District Black Butte School District Josephine County School District Cu	Schools	Total PVFNC				Proportionate
3447 3451 3453 3454 3455 3456 3457 3460 3461 3462 3463 3464	Madras School District Black Butte School District Josephine County School District Cu		48,623	Employer 9,440	1/Tier 2 UAL 90,344	Contribution Effort 148,407	Share 0.00051628%
3451 3453 3454 3455 3456 3457 3460 3461 3462 3463 3464	Black Butte School District Josephine County School District Cu		15,876,142	3,156,977	27,909,557	46,942,676	0.16330507%
3454 3455 3456 3457 3460 3461 3462 3463 3464		Schools	154,190	29,937	260,588	444,715	0.00154708%
3455 3456 3457 3460 3461 3462 3463 3464	Grants Pass School District	Schools	-	-	-	-	0.00000000%
3456 3457 3460 3461 3462 3463 3464		Schools	31,322,281	6,281,824	80,910,205	118,514,310	0.41228982%
3457 3460 3461 3462 3463 3464	Klamath Falls School District 1	Schools				-	0.00000000%
3460 3461 3462 3463 3464	Klamath County School District	Schools	32,006,764	6,390,539	82,310,448	120,707,751	0.41992040%
3461 3462 3463 3464	Klamath Falls City Schools Union School District 5	Schools	14,862,664	2,976,970	38,343,521	56,183,155	0.19545102%
3462 3463 3464	Lake County School District 7	Schools Schools	3,933,465	782,818	10,082,739	14,799,022	0.00000000% 0.05148312%
3463 3464	Paisley School District	Schools	923,226	181,520	2,087,981	3,192,727	0.03148312%
3464	North Lake School District 14	Schools	1,211,426	242,912	2,816,212	4,270,550	0.01485647%
	Plush School District	Schools	84,189	17,346	223,411	324,946	0.00113043%
3465	Adel School District 21	Schools	54,498	11,206	144,337	210,041	0.00073069%
3470	Pleasant Hill School District	Schools	4,125,352	818,861	10,173,190	15,117,403	0.05259071%
3473	Eugene School District 4J	Schools	85,793,256	17,160,250	181,109,633	284,063,139	0.98820421%
3487	Springfield School District 19	Schools	52,746,116	10,551,183	91,596,650	154,893,949	0.53884799%
3494	Fern Ridge School District	Schools	6,039,900	1,207,680	9,024,178	16,271,758	0.05660650%
3498 3502	Mapleton School District Creswell School District 40	Schools Schools	1,254,495	250,479	3,226,186	4,731,160	0.01645885%
3502	South Lane School District	Schools	6,150,027 13,455,464	1,234,010 2,678,368	13,489,149 12,191,877	20,873,186 28,325,709	0.07261403% 0.09854001%
3510	Bethel School District	Schools	25,879,307	5,153,378	65,125,764	96,158,449	0.33451783%
3517	Crow-Applegate-Lorane District 66	Schools	1,640,368	326,556	4,206,063	6,172,987	0.02147470%
	McKenzie School District	Schools	1,585,497	312,541	4,025,547	5,923,585	0.02060708%
3520	Junction City School District 69	Schools	7,532,767	1,504,135	4,913,643	13,950,545	0.04853142%
3522	Lowell School District	Schools	2,327,126	458,035	5,899,516	8,684,677	0.03021242%
3524	Oakridge School District	Schools	2,527,736	507,624	6,538,222	9,573,582	0.03330476%
3527	Marcola School District 79	Schools	2,064,257	409,693	5,276,870	7,750,820	0.02696370%
3533	Triangle Lake Schools	Schools	1,447,916	289,321	3,726,470	5,463,707	0.01900725%
3537	Siuslaw School District 97J	Schools	6,682,740	1,334,314	9,517,894	17,534,948	0.06100091%
3579	Lincoln County School District	Schools	22,568,398	4,476,282	(17,337,159)	9,707,521	0.03377071%
	Linn County School District 5	Schools	-	-	-	-	0.00000000%
3603	Hamilton Creek School District	Schools	-	-	-	-	0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00000000%
3613 3615	Harris School	Schools Schools	3,257,558	646,291	8,324,262	12,228,111	0.00000000%
3618	Central Linn School District 552C Sweet Home School District 55	Schools	10,799,954	2,160,087	8,414,354	21,374,395	0.04253938% 0.07435765%
3626	Wyatt School District 63Cj	Schools	10,799,954	2,100,007	0,414,334	21,374,393	0.00000000%
3647	Scio School District 95C	Schools	3,086,577	611,184	5,866,165	9,563,926	0.03327117%
3665	Santiam Canyon School District	Schools	3,288,787	653,873	4,757,117	8,699,777	0.03026495%
3676	Harrisburg High School	Schools	-	-	-	-	0.00000000%
3684	Ontario School District 8C	Schools	12,431,049	2,469,789	22,309,789	37,210,627	0.12944903%
3687	Juntura Grade School	Schools	46,761	9,079	116,936	172,776	0.00060106%
3689	Vale School District 15	Schools	-	-	-	-	0.00000000%
3694	Nyssa School District 26	Schools	6,017,492	1,196,846	15,415,433	22,629,771	0.07872487%
3696	Annex Elementary School	Schools	543,332	108,203	1,393,664	2,045,199	0.00711488%
3707	Adrian School District 61	Schools	1,289,726	261,272	3,365,190	4,916,188	0.01710253%
3709 3712	Harper School District 66 W W Jones School	Schools Schools	762,659 95,611	153,235 18,563	1,973,672 239,098	2,889,566 353,272	0.01005228%
3715	Vale High School	Schools	55,011	10,505	239,090	333,272	0.00122897% 0.00000000%
3720	Silverton RFD	Schools	-	-		-	0.00000000%
3727	Aumsville Elementary	Schools	_	_	_	_	0.00000000%
3729	Jefferson School District 14Ci	Schools	4,176,566	835,274	3,895,232	8,907,072	0.03098609%
3730	North Marion School District 15	Schools	8,825,653	1,764,634	12,493,875	23,084,162	0.08030562%
3732	Marion Elementary School	Schools	-	-	-	-	0.00000000%
3735	Salem-Keizer Public Schools	Schools	219,934,741	43,876,398	354,169,866	617,981,005	2.14984398%
3750	St Paul School District	Schools	1,319,532	262,513	3,381,177	4,963,222	0.01726615%
3759	Eldriedge Elementary	Schools	-	-	-	-	0.00000000%
3760	West Stayton School District	Schools	-	-	-	-	0.00000000%
3761	Bethany Elementary	Schools	-	-	-	-	0.00000000%
3763	Butte Creek School	Schools	-	-	-	-	0.00000000%
3769	Scotts Mills School	Schools	-	-	-	-	0.00000000%
3771 3772	Gervais Elementary School Stayton School District 77J	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3780	Mt Angel School District 91	Schools	3,789,542	759,417	9,781,329	14,330,288	0.04985248%
3781	Silver Crest School District 93	Schools	-	-	-		0.00000000%
3786	Woodburn School District	Schools	29,439,989	5,885,643	75,807,373	111,133,005	0.38661159%
3794	Detroit School District 123J	Schools	, .00,000	-	- 5,557,576		0.000001100%
3804	Monitor School District 142J	Schools	-	-	-	-	0.00000000%
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00000000%
3809	Morrow County Schools	Schools	11,048,815	2,211,063	21,513,944	34,773,822	0.12097183%
3818	Portland Public Schools	Schools	313,154,876	62,361,478	267,848,470	643,364,824	2.23814969%
3820	Parkrose School District	Schools	15,234,621	3,034,790	17,772,436	36,041,847	0.12538306%
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00000000%
3823	Orient School	Schools				-	0.00000000%
3824	Reynolds School District	Schools	54,262,777	10,896,812	58,982,798	124,142,387	0.43186888%
3842	Corbett School District 39	Schools	5,588,719	1,106,683	14,254,130	20,949,532	0.07287963%
3843	David Douglas School District	Schools	65,900,128	13,211,756	151,009,672	230,121,556	0.80055121%
3847 3848	Riverdale School Barlow-Gresham Uhs District U2-20Jt	Schools Schools	3,790,236	763,617	5,952,495	10,506,348	0.03654968% 0.00000000%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28,745,388,516 OPSRP UAL **Employer Total** FR **Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL **Rate Pool** Contribution Effort Number Employer Name

Dallas School District **Employer** Share 37,354,980 0.19043861% Schools 14,487,119 3859 Central School District 13J Schools 16.425.551 3.286.947 24,240,869 43.953.367 0.15290580% Perrydale School District 21 3865 Schools 1.573.943 314.222 4.047.194 5 935 359 0.02064804% 0.00993982% Falls City School District 1,346,978 3887 Schools 1,262,689 247,573 2,857,240 Sherman County School District 9 Schools 0.00000000% 10.258.972 2,018,080 8,601,190 20.878.242 3902 Tillamook Public Schools Schools 0.07263162% 0.07207552% Neah-Kah-Nie School District Schools 1.098.286 14.145.978 20.718.387 3920 5.474.123 3927 Echo School District Schools 1,648,346 326,681 2,817,412 4,792,439 0.01667203% 3928 Umatilla School District 6R Schools 6,350,497 1,262,506 12,592,908 20,205,911 0.07029270% 3929 Ferndale School District 10 Schools 0.00000000% Pendleton School District 16R 13,616,539 2,754,210 8,376,414 24,747,163 3931 Schools 0.08609090% Athena-Weston School District 29Rj 3935 Schools 2,827,175 567,370 7,307,749 10,702,294 0.03723134% 3936 Milton-Freewater Elementary School District 31 Schools 0.00000000% 493.970 2.958.630 2.486.780 5.939.380 0.02066203% 3942 Stanfield School District Schools 3944 Ukiah School Schools 349,487 72,666 935,936 1,358,089 0.00472455% Helix School District 839,924 167,503 0.01101004% 3957 Schools 2,157,451 3,164,878 3958 Pilot Rock School District 2R Schools 1,520,139 302,491 1,910,556 3,733,186 0.01298708% McIoughlin Union High School District 0.00000000% 3959 Schools 3965 La Grande Public Schools Schools 10,034,521 1,998,087 16,384,191 28,416,799 0.09885690% Union County School District Schools 1,458,203 2,027,063 3,780,486 0.01315163% 3966 295,220 3967 North Powder School District Schools 1.508.959 302.459 3.895.681 5,707,099 0.01985396% 1,650,686 Imbler School District 331.075 4.264.258 6.246.019 0.02172877% 3969 Schools 295,403 5,254,620 3970 Cove School District Schools 1,466,914 3,492,303 0.01827987% 3973 Elgin School District 23 Schools 1,739,217 346,345 4,460,935 6,546,497 0.02277408% Joseph School District 6 Wallowa School 3986 Schools 1 602 674 321 539 4 141 443 6 065 656 0.02110132% Schools 2,858,618 1,114,709 221,942 4,195,269 0.01459458% 3990 0.02526954% 3993 Enterprise School District 21 Schools 1,926,226 384,552 4,953,049 7,263,827 4003 Troy School District 54 Schools 49,496 9,610 123,776 182,882 0.00063621% 0.00000000% 4008 Chenowith School District Schools 4012 **Dufur Schools** Schools 2,058,556 411,400 5,165,447 7,635,403 0.02656218% Maupin Grade School 84 Schools 0.00000000% 4022 4025 West Union School District 1 Schools 0.00000000% 0.00000000% Hillsboro Elementary School District 7 4030 Schools 4034 Gaston Public Schools Schools 2.471.973 491.000 2.333.814 5.296.787 0.01842656% 4035 Banks School District Schools 4,571,707 915,829 9,930,199 15,417,735 0.05363551% 4047 Reedville School District 29 Schools 0.00000000% 0.00000000% 4055 Groner School Schools Beaverton School District 2.37946690% 4062 Schools 232,255,248 46,510,311 405,221,446 683,987,005 0.00000000% 0.00000000% 4080 North Plains School District 70 Schools 4105 Hillsboro Union High School Schools 4109 Spray School District 1 Schools 303,239 60,174 775,048 1,138,461 0.00396050% Fossil School District 21J 4114 0.00913647% Schools 689,193 139,562 1,797,560 2,626,315 4128 Yamhill Grade School Schools 0.00000000% Newberg School District 29Jt 22,471,295 4,502,776 24,536,625 51,510,696 Schools 0.17919638% 4135 4142 McMinnville Schools Schools 32,151,017 6.435.770 58,672,650 97,259,437 0.33834796% 4144 Sheridan School District 48J Schools 3,095,627 615,009 7,422,363 11,132,999 0.03872969% 4166 Yamhill-Carlton School District 1 Lebanon School District Uh-1 Schools 4,235,418 847,705 (1,019,316) 4,063,807 0.01413725% 0.00000000% 4185 Schools 4189 Wasco County High School Schools 0.00000000% 4203 Victor Point School Schools 0.00000000% 4218 0.00000000% Curry County Education Service District Schools Grant County Education Service District 587,926 0.00347197% Schools 340,196 69,909 998,031 4219 Jefferson County Education Service District 876,573 0.01124740% 4220 Schools 2.182.255 3.233.110 0.00000000% 0.09430567% 4221 Marion Education Service District Schools 9,748,524 1,938,428 15,421,580 27.108.532 4223 InterMountain Education Service District Schools 4224 Wallowa County Region 18 Schools 1,036,537 210,123 2,706,388 3,953,048 0.01375194% 4225 Washington County Education Service District Schools 0.00000000% 496.185 97.240 1.252.461 1.845.886 4226 North Central Education Service District Schools 0.00642150% Cascade School District Uh5 Schools 0.00000000% 4227 Mari-Linn School District 4230 Schools 0.00000000% 4232 South Coast Education Service District Region 7 Schools 4,494,241 901,493 11,611,273 17,007,007 0.05916430% 4237 **Douglas Education Service District** Schools 10.055.436 1.985.890 21.969.350 34.010.676 0.11831698% 22,787,910 4238 Multnomah Education Service District Schools 4,459,794 32,443,007 59,690,711 0.20765317% Clatsop County Education Service District 0.00000000% 4251 Schools 2,346,112 11 746 248 20.784.713 34.877.073 4252 High Desert Education Service District Schools 0.12133102% 15,593,294 3,010,915 16,457,803 35,062,012 4254 Willamette Education Service District Schools 0.12197439% 23,670,398 4258 Hermiston School District 8R Schools 4,719,754 43,324,556 71,714,708 0.24948248% 4259 Clackamas Education Service District Schools 14,992,153 2,987,434 24,229,412 42,208,999 0.14683746% Greater Albany School District 8J Lake Oswego School District 141,483,340 109,659,274 4260 Schools 45,854,429 9,137,051 86,491,860 0.49219491% 4268 Schools 39,139,760 7,817,079 62,702,435 0.38148475% 4270 Silver Falls School District Schools 17,597,325 3,526,613 30,420,119 51,544,057 0.17931244% 4271 Malheur Education Service District Region 14 Schools 1,928,199 4,932,248 7,243,384 0.02519842% 382,937 4272 Linn-Benton-Lincoln Education Service District Schools 11,080,013 2.222.037 28,619,945 41.921.995 0.14583903% Double O School District Schools 67,626 169,114 249,870 0.00086925% 4273 13,130 Tillamook County Education Service District 4275 Schools 0.00000000% 7,836,549 1,564,220 4276 Lane County Education Service District Schools 15.289.656 24.690.425 0.08589352% 622,218 123.828 1.594.916 2.340.962 0.00814378% 4277 Mitchell School Schools 14,285,321 2,875,271 10,898,740 28,059,332 4279 St Helens School District 502 Schools 0.09761333% 4280 Northwest Regional Education Service District Schools 26,981,861 5,375,843 69,241,121 101,598,825 0.35344391% 4286 Southern Oregon Education Service District Schools 9 288 299 1 845 069 23.764.572 34.897.940 0.12140361%



Exhibit G

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Present Value of Contribution Effort - All Employers: 28.745.388.516 OPSRP UAL **Employer Total** FR **Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Contribution Effort Number Employer Name Medford School District 549C Employer 10,753,318 Share 0.62940302% 116,232,837 Schools 53,938,189 180,924,344 4291 Dayton Public Schools Schools 4.437.260 894.358 4.231.628 9.563.246 0.03326880% 4293 Lake County Education Service District Schools 462 498 91 360 1.176.717 1 730 575 0.00602036% Harney Education Service District Region XVII 0.00989650% 150,630 2,844,787 4294 Schools 754,038 1,940,119 4295 Wasco County Education Service District Schools 1.853.456 372.228 4,794,310 7,019,994 0.02442129% 4297 Yamhill Education Service District Schools 0.00000000% 3,694,973 744,577 1.918.194 6,357,744 4306 Amity School District Schools 0.02211744% 4307 Columbia School District 5J Schools 0.00000000% 4309 Scappoose School District Schools 9,490,105 1,887,002 24,304,678 35,681,785 0.12413047% 4311 Redmond School District 2J Schools 33.218.853 6.638.004 63,257,940 5,110,124 103,114,797 0.35871770% Reedsport School District 0.03061267% 4312 Schools 3.078.253 611,355 8,799,732 32,517,114 Forest Grove School District 6,504,344 60,802,622 99,824,080 0.34726989% 4313 Schools 4314 Willamina School District 30J Schools 4,276,549 854,284 9,498,103 14,628,936 0.05089142% John Day School District 0.02214731% 4315 Schools 2,725,865 548,608 3,091,858 6,366,331 4316 Tigard-Tualatin School District 23J Schools 63,050,279 12,649,780 141,706,625 217,406,684 0.75631847% 24,151,458 Sherwood School District 88J 53,109,065 82,096,895 0.28560023% 4317 Schools 4,836,372 4320 Rainier School District 13 Schools 4,409,393 880,054 6,170,418 11,459,865 0.03986679% North Clackamas School District 12 17 360 792 0.78604343% 4321 Schools 86 333 424 122 257 023 225 951 239 Estacada School District 108 Schools 9,274,942 1,845,340 14,088,451 0.08769662% 4323 25,208,733 4324 Centennial School District 28 32,925,289 6,607,152 85,100,436 124,632,877 0.43357520% Schools 4326 Harney County School District 3 Schools 3.847.184 758.956 (7.855.976) 0.00000000% 519,606 Jordan Valley School District 3 102.966 1.326.208 1.948.780 0.00677945% 4327 Schools Gervais School District 1 4329 Schools 5,068,084 1,021,739 3,028,707 9,118,530 0.03172171% 4330 Vale School District 84 Schools 4,649,383 929,483 11,971,791 17,550,657 0.06105556% 4331 Molalla River School District Schools 11.094.645 2 220 738 1 143 811 14 459 194 0.05030092% 131,448,663 4332 Gresham-Barlow School District 10 Schools 50,097,785 10,084,616 71,266,262 0.45728609% 51,026,799 0.17751299% 4333 Canby School District Schools 23,085,039 4,638,484 23,303,276 4334 Cascade School District 5 Schools 10,771,868 2,162,285 14,072,404 27,006,557 0.09395092% 1,605,778 Milton-Freewater Unified School District 7 8.041.430 0.05931237% 4335 Schools 7.402.362 17.049.570 4336 Nestucca Valley School District 101 Schools 2,828,924 567,655 5,315,858 8,712,437 0.03030899% 4337 Sherman County School District Schools 1,267,332 250,792 1,730,213 3,248,337 0.01130038% 4,431,969 3,999,963 0.22278607% 0.26300866% 4338 Three Rivers U J School District Schools 22,160,199 37,448,552 64,040,720 20.083.184 51.519.713 75.602.860 4339 Lebanon Community School District Schools 4340 Monroe School District 1J Schools 1,875,455 372,250 3,082,371 5,330,076 0.01854237% 4341 Hillsboro School District 1J Schools 110,113,216 21,947,679 180,080,662 312,141,557 1.08588394% 4342 North Santiam School District 29J Schools 10,049,515 2,005,121 675,331 10.963.565 23,018,201 0.08007615% Harrisburg Sschool District 7 3,420,639 12.794.261 0.04450892% 4343 Schools 8.698.291 South Wasco County School District 1 1,519,944 0.01994568% 4344 Schools 303.567 3.909.953 5,733,464 0.23511032% 0.03418451% 4345 Oregon Trail School District 46 Schools 18,266,137 3,643,160 45,674,077 67,583,374 4346 Knappa School District 4 Schools 2.619.073 519.263 6.688.133 9.826.469 4347 Clatskanie School District 6J Schools 4,003,589 791,616 10,196,049 14,991,254 0.05215186% 0.00121182% 4348 Lourdes Charter School Schools 94,276 18,304 235,761 348,341 Ridgeline Montessori 4350 Schools 764.049 151.525 1,951,647 2.867.221 0.00997454% 518.854 0.00266369% 4351 The Village School Schools 206.549 40.284 765,687 4352 Armadillo Technical Institute Schools 375.698 73,308 944.205 1,393,211 0.00484673% 4354 Opal Charter School Schools 182,764 36,243 466,817 685,824 0.00238586% 4355 Three Rivers Charter School Schools 599,174 117,567 1,514,274 2,231,015 0.00776130% Detroit Lake Charter School 0.00000000% 4358 Schools 815,307 159,759 2,057,700 3,032,766 0.01055044% 4360 Luckiamute Valley Charter School Schools 4361 Rimrock Expeditionary Alternative Learning Schools 0.00000000% 0.00083622% 65,056 12,631 162,688 240,375 4362 Kings Valley Charter School Schools 1,646,379 4,159,844 0.02132235% 4363 Multisensory Learning Academy Schools 322,968 6,129,191 120,137 4365 Mitch Charter School 611,829 1,547,371 2,279,337 0.00792940% Schools Sand Ridge Charter School 0.01307286% 0.04102639% 4366 Schools 1,013,714 197.703 2,546,426 3,757,843 7.995.235 11,793,194 4367 Arthur Academy Charter School 3.177.213 620.746 Schools Trillium Charter School 2,523 0.00003243% 4369 Schools 6,310 9,323 4370 Howard Street Charter School, Inc. Schools 429,704 85,992 1,107,578 1,623,274 0.00564708% The Lighthouse School Sheridan Japanese School Foundation 1,781,913 551,485 4371 Schools 701.178 138.347 2.621.438 0.00911951% 216,662 42,817 Schools 810,964 0.00282120% 4373 4374 Ione School District Schools 1,247,749 250,517 3,226,668 4,724,934 0.01643719% 4375 Eddyville Charter School Schools 1,054,288 206,806 2,663,666 3,924,760 0.01365353% 4376 Four Rivers Community School Schools 1,133,862 224.619 2,893,105 4.251.586 0.01479050% 1,981,567 0.01015470% 4378 Mosier Community School Schools 783,592 153,848 2,919,007 1,637,270 Siletz Valley School 638,078 2,402,465 0.00835774% 4379 Schools 127,117 0.00497132% 0.11624732% 4380 The Emerson School Schools 420,243 81.593 927,188 1 429 024 12,614,395 4381 North Wasco County School District 21 Schools 2,524,426 18,276,923 33,415,744 4382 Self Enhancement Inc Schools 0.00000000% 4383 City View Charter School Schools 705,484 136,974 1,764,228 2,606,686 0.00906819% 87,280 78,498 1,124,170 1,011,052 4386 Nixyaawii Community School Schools 438,594 1,650,044 0.00574020% 4388 West Lane Tech Schools 386,063 1,475,613 0.00513339% 4390 Oregon Connections Academy Schools 8,718,691 1,711,869 22,048,951 32,479,511 0.11299034% 4392 Eagleridge High School Schools 661,173 128,371 1,653,419 2,442,963 0.00849863% Cascade Heights Public Charter School 4393 Schools 678 135 132 518 1 706 840 2 517 493 0.00875790% 4395 Siletz Valley Early College Academy Schools 321,667 470,375 0.00163635% 123,734 24,974 4396 Sweet Home Charter School Schools 398,094 1,001,032 1,476,846 0.00513768% 77,720 4397 Springwater Environmental Sciences School Schools 767,602 151,630 1,952,998 2,872,230 0.00999197% 0.00000000% 4398 LEP High Schools 1,186,939 92,153 1,750,734 4400 Phoenix School Schools 471,642 0.00609049% 4401 Ballston Community School Schools 174,134 33,809 435,463 643,406 0.00223829% Sage Community School 4402 Schools 38 565 7 488 96,440 142 493 0.00049571%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2019 for use in June 30, 2021 Measurement Date Calculations Schedule of Employer Allocations

28.745.388.516

Present Value of Contribution Effort - All Employers: OPSRP UAL **Employer Total** FR **Employer** Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** 1/Tier 2 UAL Rate Pool Employer Contribution Effort Number Employer Name
Portland Village School Share 0.01319031% 2,488,001 Schools 1,090,676 3,791,605 4404 Alliance Charter Academy Schools 1.454.845 284.871 3,351,395 5.091.111 0.01771105% Forest Grove Community School Madrone Trail Public Charter School 4405 Schools 626 098 122 400 1 515 463 2 263 961 0.00787591% 1,660,312 0.00853132% 4407 Schools 128,906 2,452,360 663,142 4408 Muddy Creek Charter School Schools 1.099.653 1,621,483 0.00564085% 4409 4410 0.00872882% 0.00000000% Southwest Charter School Schools 679,082 131,848 1,698,204 2,509,134 Ace Academy Schools 4411 Sherwood Charter School Schools 571,961 113,491 1,461,769 2,147,221 0.00746979% 4412 Estacada Web Academy Schools 2,084,761 411,094 5,294,916 7,790,771 0.02710268% 4413 Marcola Early College Academy Schools 0.00000000% 0.00000000% 4414 Marcola Web Academy Schools 4418 Lewis And Clark Montessori Charter School 1,500,895 291,755 3,757,824 5,550,474 0.01930909% Schools 4419 Silvies River Web Academy Schools 1,050,645 206,380 2,658,178 3,915,203 0.01362028% Oregon Virtual Academy 9,734,125 4420 Schools 3,847,582 755,752 14,337,459 0.04987742% Home Scholars Academy of Oakridge and Westfir Schools 0.00000000% 4421 Redmond Proficiency Academy 4422 Schools 2,384,551 471,865 6,077,637 8,934,053 0.03107995% 4423 Molalla River Academy Schools 823,757 161,363 1,953,051 2,938,171 0.01022136% 0.01093593% 4424 The Ivv School Schools 850 790 165 186 2.127.601 3.143.577 4429 Clackamas Web Academy Schools 24,663 0.00012462% 9,245 1,915 35,823 4430 Clackamas Charter Alliance 2 Schools 72,385 14,187 182,728 269,300 0.00093685% 4431 Corbett Charter School Schools 0.00000000% 0.00000000% Renaissance Public Academy 4432 Schools 840,966 163,992 2,112,229 3,117,187 0.01084413% 4433 Powell Butte Community Charter School Schools 4434 Logos Public Charter School Schools 2,636,157 515,014 6,633,405 9,784,576 0.03403877% 0.00754375% 4435 Sunny Wolf Charter School Schools 581.148 114,361 1.472.970 2,168,479 4436 Academy Of Arts & Academics Schools 0.00000000% 118,044 1,520,414 2,230,763 0.00776042% 4437 Center for Advance Learning Schools 592,305 4439 Homesource Family Charter Schools 0.00000000% 1,497,001 Sheridan Allprep Academy 503.571 98.590 894.840 4440 0.00520780% Schools 6,329,854 0.08249286% 4441 Schools 1,252,376 16,130,662 23,712,892 Baker Web Academy 4443 Knova Learning Oreogn Schools 793,695 154,100 1,984,821 2,932,616 0.01020204% 66,259 158,857 853,416 2,046,080 4444 Bennett Pearson Academy, Inc. Schools 332,620 1,252,295 0.00435651% 0.01051176% Coburg Community Charter School 816.710 3.021.647 4446 Schools 4447 Arco Iris Spanish Immersion Charter School Schools 1,075,486 210,878 2,716,124 4,002,488 0.01392393% 4448 Gresham Barlow Web Academy Schools 1,665,442 326,560 4,206,113 6,198,115 0.02156212% 4449 Mosier Middle School Schools 0.00000000% Sauvie Island Academy Schools 941,442 187,811 2,419,018 3,548,271 0.01234379% 4450 River's Edge Academy Charter School 422,434 1,076,337 0.00550466% 4451 Schools 1,582,337 4452 South Columbia Family School Schools 165,234 32,081 413,206 610,521 0.00212389% 4453 Woodland Educational Initiative Schools 338.584 65.739 846,723 1.251.046 0.00435216% 4454 Le Monde Immersion Charter School Schools 1,064,208 206,622 2,661,303 3,932,133 0.01367918% 4455 Hope Chinese Charter School 2,929,840 0.01504994% Schools 1,168,853 227,471 4,326,164 4456 Insight School of Oregon Charter Schools 1,198,115 235.444 3.032.527 4.466.086 0.01553670% Oregon Virtual Education East 14.205 182.964 0.00094044% 4457 Schools 73.164 270.333 4458 Oregon Virtual Education West Schools 73,164 14,205 182,964 270,333 0.00094044% 4459 Crater Lake Charter Academy Schools 800,286 156,489 2,015,581 2,972,356 0.01034029% 4460 Kairos Pdx Schools 889,989 172,796 2,225,626 3,288,411 0.01143979% 0.00000000% 4461 Mountain View Academy Schools Bend International School 601,030 116,693 1,503,018 2,220,741 4462 Schools 0.00772556% 4463 Dallas Community School-Community Innovation Partners Schools 336,082 256,784 65,252 50,434 840,453 649,590 1,241,787 956,808 0.00431995% 0.00332856% The Valley School Of Southern Oregon 4464 Schools Bridge Educational Foundation 132,483 25,722 331,304 489,509 0.00170291% 4465 Schools 424,169 4467 Cannon Beach Academy Schools 165,315 32,932 0.00216527% 622,416 3,564,700 1,192,868 0.01832267% 0.00613132% 4468 Frontier Charter Academy Schools 1,425,461 276,761 5,266,922 476,991 4469 Desert Sky Montessori 92.614 1.762.473 Schools Oregon Family School Schools 0.00984049% 4470 765,567 148,639 1,914,480 2,828,686 4471 Wahtonka Community School Schools 220,018 43,927 565,780 0.00288646% 829,725 4472 Valley Inquiry Charter School Schools 0.00000000% 4473 Schools 264,295 51,314 660,931 976,540 0.00339721% Willamette Connections Academy Oregon for Quality Virtual Education Inc 0.00000000% 41,157 530,102 780,728 4479 Harmony Academy Schools 209,469 0.00271601%



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate	Contributions for	Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number			Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
1000	State Agencies	26.28736573%		21,823,439,551	4,656,807,074	163,908,641	2,161,450,927	588,826,249	541,220,126	(47,606,123)	5.4	30,353,452	(8,815,949)
1039	SAIF	0.37999577%		21,823,439,551	4,656,807,074	(1,649,978)	2,161,450,927	8,005,673	11,545,470	3,539,797	5.4	(305,551)	655,518
1252	Oregon State University	2.07070754%		21,823,439,551	4,656,807,074	39,509,414	2,161,450,927	49,731,958	72,687,966	22,956,008	5.4	7,316,558	4,251,113
2000 2001	Lake County Clackamas County	0.04192185% 1.64526174%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	132,754 13,449,753	2,161,450,927 2,161,450,927	922,835 37,254,984	902,131 39,874,457	(20,704) 2,619,473	5.4 5.4	24,584 2,490,695	(3,834) 485,088
2001	Curry County	0.09186104%		21,823,439,551	4,656,807,074	583,571	2,161,450,927	2,059,009	1,314,788	(744,221)	5.4	108,069	(137,819)
2002	Douglas County	0.52354659%		21.823.439.551	4.656.807.074	(2.246.550)	2,161,450,927	11.033.340	9.011.644	(2,021,696)	5.4	(416.028)	(374,388)
2004	Harney County	0.04807435%		21,823,439,551	4,656,807,074	(726,368)	2,161,450,927	947,646	846,548	(101,098)	5.4	(134,513)	(18,722)
2005	Jackson County	0.42505441%	0.43571515%	21,823,439,551	4,656,807,074	1,830,090	2,161,450,927	9,417,769	9,191,202	(226,567)	5.4	338,906	(41,957)
2006	Jefferson County	0.04438947%	0.04404007%	21,823,439,551	4,656,807,074	(59,980)	2,161,450,927	951,905	3,733,630	2,781,725	5.4	(11,107)	515,134
2007	Klamath County	0.03344566%		21,823,439,551	4,656,807,074	766,278	2,161,450,927	819,394	437,204	(382,190)	5.4	141,903	(70,776)
2008	Lane County	1.14837553%		21,823,439,551	4,656,807,074	(5,762,169)	2,161,450,927	24,096,059	31,954,705	7,858,646	5.4	(1,067,068)	1,455,305
2009 2011	Marion County	0.78348315% 1.53783487%		21,823,439,551 21,823,439,551	4,656,807,074	6,001,601	2,161,450,927	17,690,265	15,972,594	(1,717,671) 3,507,180	5.4 5.4	1,111,408 423,942	(318,087) 649,478
2011	Washington County Grant County	0.02340764%		21,823,439,551	4,656,807,074 4.656,807,074	2,289,285 136.147	2,161,450,927 2,161,450,927	33,527,790 523.087	37,034,970 133.545	(389,542)	5.4	423,942 25,212	(72,137)
2012	Umatilla County	0.15352442%		21,823,439,551	4,656,807,074	(125,117)	2,161,450,927	3,302,601	2,869,306	(433,295)	5.4	(23,170)	(80,240)
2014	Linn County	0.44959791%		21,823,439,551	4,656,807,074	2,692,190	2,161,450,927	10,056,812	10,040,920	(15,892)	5.4	498,554	(2,943)
2015	Yamhill County	0.18662334%		21,823,439,551	4,656,807,074	3,641,006	2,161,450,927	4,492,211	5,374,553	882,342	5.4	674,260	163,397
2016	Sherman County	0.02157638%	0.02466175%	21,823,439,551	4,656,807,074	529,654	2,161,450,927	533,052	545,504	12,452	5.4	98,084	2,306
2017	Columbia County	0.10886189%		21,823,439,551	4,656,807,074	296,689	2,161,450,927	2,390,352	2,159,045	(231,307)	5.4	54,942	(42,835)
2018	Coos County	0.18088324%		21,823,439,551	4,656,807,074	2,022,142	2,161,450,927	4,164,310	4,606,703	442,393	5.4	374,471	81,925
2020	Wasco County	0.05524747%		21,823,439,551	4,656,807,074	(2,075,878)	2,161,450,927	932,773	4,897,038	3,964,265	5.4	(384,422)	734,123
2021 2022	Baker County	0.05410243%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(332,252)	2,161,450,927 2,161,450,927	1,127,564	1,136,380	8,816 4,608,225	5.4 5.4	(61,528) (434,229)	1,633 853,375
2022	Gilliam County Morrow County Rural School District Board	0.02138146% 0.00000000%		21,823,439,551	4,656,807,074	(2,344,837)	2,161,450,927	166,911	4,775,136	4,606,225	5.4	(434,229)	653,375
2023	Deschutes County	0.64117978%		21,823,439,551	4,656,807,074	4,383,193	2,161,450,927	14,410,674	14,107,155	(303,519)	5.4	811,702	(56,207)
2028	Union County	0.00000000%		21,823,439,551	4.656.807.074	4,000,100	2,161,450,927	0	0	(000,010)	5.4	011,702	(50,207)
2035	Hood River County	0.06012372%	0.05576016%	21,823,439,551	4,656,807,074	(749,077)	2,161,450,927	1,205,228	923,958	(281,270)	5.4	(138,718)	(52,087)
2036	Clatsop County	0.13272659%	0.14270769%	21,823,439,551	4,656,807,074	1,713,419	2,161,450,927	3,084,557	2,678,981	(405,576)	5.4	317,300	(75,107)
2037	Polk County	0.19304184%		21,823,439,551	4,656,807,074	1,952,357	2,161,450,927	4,418,326	4,625,228	206,902	5.4	361,548	38,315
2038	Multnomah County	3.33631778%		21,823,439,551	4,656,807,074	(3,615,532)	2,161,450,927	71,657,640	61,174,498	(10,483,142)	5.4	(669,543)	(1,941,323)
2039	Malheur County	0.06562217%		21,823,439,551	4,656,807,074	(308,706)	2,161,450,927	1,379,522	1,479,381	99,859	5.4	(57,168)	18,492
2040 2042	Benton County	0.26946402% 0.19662906%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(400,887) 4,292,036	2,161,450,927 2,161,450,927	5,773,857	5,121,370 5,446,857	(652,487) 656,406	5.4 5.4	(74,238) 794,821	(120,831) 121,557
2042	Josephine County Lincoln County	0.19662906%		21,823,439,551	4,656,807,074	4,292,036	2,161,450,927	4,790,451 1.130,733	807,526	(323,207)	5.4	122,557	(59,853)
2043	Crook County	0.01895195%		21,823,439,551	4,656,807,074	966,598	2,161,450,927	531,341	561,231	29,890	5.4	179,000	5,535
2050	Wallowa County	0.00153182%		21,823,439,551	4,656,807,074	(10,833)	2,161,450,927	31,746	863	(30,883)	5.4	(2,006)	(5,719)
2052	Tillamook County	0.00008345%		21,823,439,551	4,656,807,074	1,564	2,161,450,927	2,001	0	(2,001)	5.4	290	(371)
2099	State Judiciary	0.33663030%	0.35360831%	21,823,439,551	4,656,807,074	2,914,553	2,161,450,927	7,643,070	6,463,725	(1,179,345)	5.4	539,732	(218,397)
2100	City of Roseburg	0.12619166%		21,823,439,551	4,656,807,074	1,020,475	2,161,450,927	2,856,059	3,058,456	202,397	5.4	188,977	37,481
2101	City of Salem	0.95630578%		21,823,439,551	4,656,807,074	1,873,448	2,161,450,927	20,905,966	21,050,716	144,750	5.4	346,935	26,806
2102	City of Medford	0.39906072%		21,823,439,551	4,656,807,074	(2,465,358)	2,161,450,927	8,315,088	7,849,505	(465,583)	5.4	(456,548)	(86,219)
2103 2104	City of Albany City of Ashland	0.34689087% 0.21313009%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(2,227,442) (1,425,912)	2,161,450,927 2,161,450,927	7,217,419 4,427,166	7,680,333 4,438,528	462,914 11,362	5.4 5.4	(412,489) (264,058)	85,725 2,104
2104	City of Astoria	0.21313009%		21,823,439,551	4,656,807,074	1,091,632	2,161,450,927	1,675,387	1,775,223	99,836	5.4	202,154	18,488
2106	City of Reaverton	0.47723898%		21,823,439,551	4,656,807,074	8,463,066	2,161,450,927	11,380,871	8,167,405	(3,213,466)	5.4	1,567,234	(595,086)
2107	City of Bend	0.38209410%		21,823,439,551	4,656,807,074	1,814,882	2,161,450,927	8,487,288	10,564,046	2,076,758	5.4	336,089	384,585
2109	City of Canby	0.06516947%		21,823,439,551	4,656,807,074	105,444	2,161,450,927	1,421,883	1,288,209	(133,674)	5.4	19,527	(24,754)
2110	City of Coquille	0.01916078%		21,823,439,551	4,656,807,074	(493,803)	2,161,450,927	351,976	548,977	197,001	5.4	(91,445)	36,482
2111	City of Eugene	1.31953749%		21,823,439,551	4,656,807,074	7,290,323	2,161,450,927	29,439,080	31,771,746	2,332,666	5.4	1,350,060	431,975
2112	City Of Forest Grove	0.00529354%		21,823,439,551	4,656,807,074	336,981	2,161,450,927	156,847	307,574	150,727	5.4	62,404	27,912
2113	City of Grants Pass	0.16824702%		21,823,439,551	4,656,807,074	1,078,770	2,161,450,927	3,772,405	4,010,906	238,501	5.4	199,772	44,167
2114 2115	City of Hillshore	0.59550352% 0.57571271%		21,823,439,551	4,656,807,074 4,656,807,074	8,238,437 5,891,105	2,161,450,927 2,161,450,927	13,908,818 13,185,497	7,386,538 14,396,933	(6,522,280) 1,211,436	5.4 5.4	1,525,636 1,090,945	(1,207,830)
2115	City of Hillsboro City of McMinnville	0.57571271%		21,823,439,551 21.823,439,551	4,656,807,074	5,891,105	2,161,450,927	3,436,466	3,737,908	1,211,436 301.442	5.4 5.4	1,090,945	224,340 55.823
2117	City of Ontario	0.06453608%		21,823,439,551	4,656,807,074	291,242	2,161,450,927	1,431,586	1,465,472	33,886	5.4	20,333 53.934	6,275
2119	City of Oregon City	0.14519498%		21,823,439,551	4,656,807,074	653,922	2,161,450,927	3,220,654	3,095,482	(125,172)	5.4	121,097	(23,180)
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Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2021 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*		Employer 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
2120	City of Lake Oswego	0.29618376%	0.30756940%	21,823,439,551	4,656,807,074	1,954,530	2,161,450,927	6,647,962	7,513,039	865,077	5.4	361,950	160,199
2121	City of Portland	4.25335580%	4.54009190%	21,823,439,551	4,656,807,074	49,222,932	2,161,450,927	98,131,858	87,333,418	(10,798,440)	5.4	9,115,358	(1,999,711)
2122	City of Redmond	0.13036361%	0.14090599%	21,823,439,551	4,656,807,074	1,809,772	2,161,450,927	3,045,614	2,760,076	(285,538)	5.4	335,143	(52,877)
2123	City of St Helens	0.05255431%	0.05596816%	21,823,439,551	4,656,807,074	586,043	2,161,450,927	1,209,724	1,383,303	173,579	5.4	108,526	32,144
2125	City of Vernonia	0.00773948%	0.00661551%	21,823,439,551	4,656,807,074	(192,948)	2,161,450,927	142,991	133,031	(9,960)	5.4	(35,731)	(1,844)
2126	City of West Linn	0.08644967%		21,823,439,551	4,656,807,074	544,615	2,161,450,927	1,937,140	1,820,099	(117,041)	5.4	100,855	(21,674)
2127	City of Cottage Grove	0.06562671%		21,823,439,551	4,656,807,074	505,981	2,161,450,927	1,482,197	919,798	(562,399)	5.4	93,700	(104,148)
2128	City of Tillamook	0.01927253%		21,823,439,551	4,656,807,074	8,019	2,161,450,927	417,576	441,370	23,794	5.4	1,485	4,406
2129	City of Sweet Home	0.01006747%		21,823,439,551	4,656,807,074	113,107	2,161,450,927	231,845	108,087	(123,758)	5.4	20,946	(22,918)
2131	City of Drain	0.00635825%	0.00571792%	21,823,439,551	4,656,807,074	(109,923)	2,161,450,927	123,590	118,661	(4,929)	5.4	(20,356)	(913)
2132	Eugene Water & Electric Board	0.34552008%	0.33381769%	21,823,439,551	4,656,807,074	(2,008,906)	2,161,450,927	7,215,306	7,270,193	54,887	5.4	(372,020)	10,164
2135	McMinnville Water & Light Department	0.05025634%		21,823,439,551	4,656,807,074	348,782	2,161,450,927	1,130,181	1,178,650	48,469	5.4	64,589	8,976
2138	City of Hood River	0.05151536%	0.04856072%	21,823,439,551	4,656,807,074	(507,212)	2,161,450,927	1,049,616	3,417,799	2,368,183	5.4	(93,928)	438,552
2139	City of Reedsport	0.01333334%		21,823,439,551	4,656,807,074	(593,870)	2,161,450,927	213,420	176,987	(36,433)	5.4	(109,976)	(6,747)
2140	City of Lebanon	0.05791944%		21,823,439,551	4,656,807,074	592,810	2,161,450,927	1,326,541	1,283,992	(42,549)	5.4	109,780	(7,879)
2142	City of Sherwood	0.07880317%		21,823,439,551	4,656,807,074	1,478,947	2,161,450,927	1,889,506	2,012,521	123,015	5.4	273,879	22,781
2143	City of Oakland	0.00153720%	0.00177301%	21,823,439,551	4,656,807,074	40,481	2,161,450,927	38,323	49,208	10,885	5.4	7,496	2,016
2145	City of Vale	0.00436002%	0.00462810%	21,823,439,551	4,656,807,074	46,020	2,161,450,927	100,034	94,082	(5,952)	5.4	8,522	(1,102)
2146	City of Prineville	0.03234448%		21,823,439,551	4,656,807,074	897,703 86,708	2,161,450,927	812,140	460,032	(352,108)	5.4 5.4	166,241 16,057	(65,205) (2,659)
2147	City of Wheeler	0.00121740%		21,823,439,551	4,656,807,074		2,161,450,927	37,231	22,872	(14,359)			
2148 2149	City of Klamath Falls	0.08205440% 0.00298664%	0.08698128% 0.00232958%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	845,780 (112,795)	2,161,450,927 2,161,450,927	1,880,058 50,353	1,646,107 58,569	(233,951) 8,216	5.4 5.4	156,626 (20,888)	(43,324) 1,521
2149	City of Canyonville City of Bandon	0.00298664%		21,823,439,551	4,656,807,074	(226.159)	2,161,450,927	452.373	500.211	47.838	5.4	(20,000)	8.859
2150	City of Coos Bay	0.02224657%	0.10094326%	21,823,439,551	4,656,807,074	387,538	2,161,450,927	2,181,839	1,530,709	(651,130)	5.4	71,766	(120,580)
2152	City of Pendleton	0.09701032%		21,823,439,551	4,656,807,074	(227,513)		2,161,639	1,979,339	(88,845)	5.4	(42,132)	(16,453)
2155	City of Corvallis	0.28891316%		21,823,439,551	4,656,807,074	659,763	2,161,450,927	6,327,787	5,757,560	(570,227)	5.4	122,178	(105,598)
2157	City of Monmouth	0.03405103%	0.03301777%	21,823,439,551	4,656,807,074	(177,376)	2,161,450,927	713.663	813,429	99,766	5.4	(32,847)	18,475
2158	City of Milton-Freewater	0.04990697%		21,823,439,551	4,656,807,074	(1,195,172)		928,231	1,050,110	121,879	5.4	(221,328)	22,570
2159	City of Baker City	0.04990097 %		21,823,439,551	4,656,807,074	352,654	2,161,450,927	914,228	837,389	(76,839)	5.4	65,306	(14,229)
2160	City of Hermiston	0.07223655%		21,823,439,551	4,656,807,074	142.804	2,161,450,927	1.579.338	1.665.395	86.057	5.4	26.445	15.936
2161	City of Pilot Rock	0.00376511%		21,823,439,551	4,656,807,074	15,865	2,161,450,927	83,379	76,295	(7,084)	5.4	2,938	(1,312)
2162	City of Clatskanie	0.01350591%		21,823,439,551	4,656,807,074	(871,499)	2,161,450,927	182,193	1,657,965	1,475,772	5.4	(161,389)	273,291
2163	City of Milwaukie	0.10387483%	0.10893946%	21,823,439,551	4,656,807,074	869,426	2,161,450,927	2,354,673	2,037,454	(317,219)	5.4	161,005	(58,744)
2165	City of Cornelius	0.02744462%		21,823,439,551	4,656,807,074	(96,292)	2,161,450,927	581.078	506,561	(74,517)	5.4	(17,832)	(13,799)
2166	City of Nyssa	0.00718035%	0.00739164%	21,823,439,551	4,656,807,074	36,272	2,161,450,927	159,767	141,784	(17,983)	5.4	6,717	(3,330)
2167	City of Athena	0.00219196%		21,823,439,551	4,656,807,074	(28,126)	2,161,450,927	43,837	33,663	(10,174)	5.4	(5,209)	(1,884)
2168	City of Oakridge	0.01482416%		21,823,439,551	4,656,807,074	(259,929)	2,161,450,927	287,689	348,265	60,576	5.4	(48,135)	11,218
2170	City of Madras	0.02128619%	0.02215465%	21,823,439,551	4,656,807,074	149,085	2,161,450,927	478,862	481,864	3,002	5.4	27,608	556
2172	City of Sandy	0.05007173%	0.05594016%	21,823,439,551	4,656,807,074	1,007,411	2,161,450,927	1,209,119	1,074,630	(134,489)	5.4	186,558	(24,905)
2174	City of Mt Angel	0.00658667%	0.00494698%	21,823,439,551	4,656,807,074	(281,480)	2,161,450,927	106,927	177,214	70,287	5.4	(52,126)	13,016
2175	City of Umatilla	0.01890291%		21,823,439,551	4,656,807,074	408,914	2,161,450,927	460,064	381,857	(78,207)	5.4	75,725	(14,483)
2176	City of Scappoose	0.02539468%	0.02628245%	21,823,439,551	4,656,807,074	152,400	2,161,450,927	568,082	592,032	23,950	5.4	28,222	4,435
2177	City of Condon	0.00179757%	0.00183623%	21,823,439,551	4,656,807,074	6,637	2,161,450,927	39,689	45,082	5,393	5.4	1,229	999
2178	City of Boardman	0.01439975%		21,823,439,551	4,656,807,074	314,242	2,161,450,927	350,810	403,589	52,779	5.4	58,193	9,774
2179	City of Estacada	0.01361494%		21,823,439,551	4,656,807,074	(71,443)		285,285	322,910	37,625	5.4	(13,230)	6,968
2180	City of Enterprise	0.00900670%		21,823,439,551	4,656,807,074	(89,596)	2,161,450,927	183,394	198,888	15,494	5.4	(16,592)	2,869
2181	City of Central Point	0.05604911%		21,823,439,551	4,656,807,074	(30,393)	2,161,450,927	1,207,647	1,254,224	46,577	5.4	(5,628)	8,625
2182	City of Cascade Locks	0.00831561%		21,823,439,551	4,656,807,074	(4,701)	2,161,450,927	179,146	208,136	28,990	5.4	(871)	5,369
2183	City of Myrtle Point	0.01333471%		21,823,439,551	4,656,807,074	(302,387)	2,161,450,927	250,150	213,709	(36,441)	5.4	(55,998)	(6,748)
2184	City of Port Orford	0.00606593%	0.00648995%	21,823,439,551	4,656,807,074	72,790	2,161,450,927	140,277	127,609	(12,668)	5.4	13,480	(2,346)
2185	City of Wood Village	0.00644550%	0.00512683%		4,656,807,074	(226,371)	2,161,450,927	110,814	530,094	419,280	5.4	(41,921)	77,644
2186	City of Chiloquin	0.00045410%		21,823,439,551	4,656,807,074	(45,624)	2,161,450,927	4,071	22,210	18,139	5.4	(8,449)	3,359
2187	City of Philomath	0.01314443%		21,823,439,551	4,656,807,074	(537,404)		216,446	235,096	18,650	5.4	(99,519)	3,454
2188	City of Talent	0.01136821%		21,823,439,551	4,656,807,074	519,945	2,161,450,927	311,185	264,601	(46,584)	5.4	96,286	(8,627)
2189	City of Willamina	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	3,453	3,453	5.4	0	639
2191 2192	City of Huntington	0.00108735% 0.00962943%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	14,865 (502,093)	2,161,450,927 2,161,450,927	25,374 144,917	45,492 142,179	20,118 (2,738)	5.4 5.4	2,753 (92,980)	3,726 (507)
2132	City of North Plains	0.00902943%	0.00070461%	21,023,439,551	4,000,007,074	(502,093)	2,101,400,927	144,917	142,179	(2,738)	5.4	(92,980)	(507)



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate	Contributions for	Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number			Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2193	City of Heppner	0.00144088%	0.00214402%	21,823,439,551	4,656,807,074	120,706	2,161,450,927	46,342	227	(46,115)	5.4	22,353	(8,540)
2194	City of Cave Junction	0.00504853%	0.00467823%	21,823,439,551	4,656,807,074	(63,568)	2,161,450,927	101,118	105,871	4,753	5.4	(11,772)	880
2195	City of Metolius	0.00000000% 0.00761616%	0.00000000% 0.00781771%	21,823,439,551	4,656,807,074	0 34,599	2,161,450,927	0 168,976	0 241,587	70.644	5.4 5.4	0 6.407	0 13,446
2196 2197	City of Hubbard City of Myrtle Creek	0.00761616%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	149,840	2,161,450,927 2,161,450,927	220,280	207,094	72,611 (13,186)	5.4	27,748	(2,442)
2197	City of Wyrtle Creek City of Carlton	0.00535892%	0.00593527%	21,823,439,551	4,656,807,074	98.940	2,161,450,927	128,288	96,841	(31,447)	5.4	18,322	(5,824)
2199	City of Junction City	0.02516575%	0.02625223%	21,823,439,551	4,656,807,074	186,512	2,161,450,927	567,429	617,621	50,192	5.4	34,539	9,295
2200	City of Wallowa	0.00086543%		21,823,439,551	4,656,807,074	105,095	2,161,450,927	31,938	25,595	(6,343)	5.4	19,462	(1,175)
2201	City of Coburg	0.00636919%	0.00757498%	21,823,439,551	4,656,807,074	206,994	2,161,450,927	163,729	120,592	(43,137)	5.4	38,332	(7,988)
2202	City of Dallas	0.05492677%	0.06184794%	21,823,439,551	4,656,807,074	1,188,131	2,161,450,927	1,336,813	1,385,792	48,979	5.4	220,024	9,070
2203	City of Rockaway Beach	0.01014378%	0.00856949%	21,823,439,551	4,656,807,074	(270,252)	2,161,450,927	185,225	191,965	6,740	5.4	(50,047)	1,248
2204	City of Burns	0.00815224%	0.00679710%	21,823,439,551	4,656,807,074	(232,632)	2,161,450,927	146,916	111,274	(35,642)	5.4	(43,080)	(6,600)
2205	City of Elgin	0.00186525%	0.00185925%	21,823,439,551	4,656,807,074	(1,029)	2,161,450,927	40,187	0	(40,187)	5.4	(191)	(7,442)
2206	City of Weston	0.00123186%		21,823,439,551	4,656,807,074	(30,137)	2,161,450,927	22,831	22,227	(604)	5.4	(5,581)	(112)
2207	City of Mill City	0.00261389%		21,823,439,551	4,656,807,074	76,442	2,161,450,927	66,123	66,627	504	5.4	14,156	93
2208 2209	City of Fairview City of Monroe	0.01380285% 0.00078317%	0.01325208% 0.00141603%	21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(94,549) 108.641	2,161,450,927 2,161,450,927	286,437 30.607	316,200 8,772	29,763 (21,835)	5.4 5.4	(17,509) 20,119	5,512 (4,044)
2210	City of Helix	0.00078317%	0.00141003%	21,823,439,551	4,656,807,074	(3,650)	2,161,450,927	5,031	3,404	(1,627)	5.4	(676)	(301)
2211	City of Jefferson	0.00000000%	0.0002327378	21,823,439,551	4,656,807,074	(3,030)	2,161,450,927	0,031	5,255	5,255	5.4	(070)	973
2212	Town of Lakeview	0.00744066%	0.00481631%	21,823,439,551	4,656,807,074	(450,512)	2,161,450,927	104,102	98,713	(5,389)	5.4	(83,428)	(998)
2213	City of Stanfield	0.00069697%	0.00057343%	21,823,439,551	4,656,807,074	(21,208)	2,161,450,927	12,394	15,732	3,338	5.4	(3,927)	618
2214	City of Yamhill	0.00444106%		21,823,439,551	4,656,807,074	(37,332)	2,161,450,927	91,291	88,736	(2,555)	5.4	(6,913)	(473)
2215	City of Powers	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	, o
2216	City of Brookings	0.02245053%	0.02683662%	21,823,439,551	4,656,807,074	752,944	2,161,450,927	580,060	585,787	5,727	5.4	139,434	1,061
2217	City of Sutherlin	0.02618228%	0.02825729%	21,823,439,551	4,656,807,074	356,210	2,161,450,927	610,767	492,240	(118,527)	5.4	65,965	(21,949)
2218	City of Prairie City	0.00319524%	0.00344677%	21,823,439,551	4,656,807,074	43,179	2,161,450,927	74,500	33,766	(40,734)	5.4	7,996	(7,543)
2219	City of Sheridan	0.00811685%	0.00783271%	21,823,439,551	4,656,807,074	(48,778)	2,161,450,927	169,300	156,573	(12,727)	5.4	(9,033)	(2,357)
2220	City of Garibaldi	0.00546834%	0.00304942%	21,823,439,551	4,656,807,074	(415,248)	2,161,450,927	65,912	104,686	38,774	5.4	(76,898)	7,180
2221	City of Sisters	0.00815195%		21,823,439,551	4,656,807,074	217,238	2,161,450,927	203,553	166,119	(37,434)	5.4	40,229	(6,932)
2222 2223	City of Jacksonville City of Cannon Beach	0.00977434% 0.02316296%	0.01253238% 0.02586582%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	473,463 463,990	2,161,450,927 2,161,450,927	270,881 559.077	250,755 517,355	(20,126) (41,722)	5.4 5.4	87,678 85,924	(3,727) (7,726)
2223	City of Falls City	0.02316296%		21,823,439,551	4,656,807,074	12,858	2,161,450,927	44,179	31,984	(12,195)	5.4	2,381	(2,258)
2225	City of Echo	0.0019030778	0.00204397 %	21,823,439,551	4,656,807,074	(178,480)	2,161,450,927	20,271	52,273	32,002	5.4	(33,052)	5,926
2226	City of Hines	0.00444211%		21,823,439,551	4,656,807,074	(15,938)	2,161,450,927	94,007	81,184	(12,823)	5.4	(2,951)	(2,375)
2227	Town Of Bonanza	0.00000000%		21,823,439,551	4.656.807.074	0	2,161,450,927	0	0	(-2,2-2)	5.4	(=,===,	(=,5:5)
2228	City of Turner	0.00540288%	0.00549622%	21,823,439,551	4,656,807,074	16,023	2,161,450,927	118,798	126,386	7,588	5.4	2,967	1,405
2229	City of John Day	0.00522335%	0.00488133%	21,823,439,551	4,656,807,074	(58,713)	2,161,450,927	105,508	98,611	(6,897)	5.4	(10,873)	(1,277)
2231	City of Banks	0.00314551%	0.00381115%	21,823,439,551	4,656,807,074	114,268	2,161,450,927	82,376	52,368	(30,008)	5.4	21,161	(5,557)
2232	City of Joseph	0.00123198%	0.00222876%	21,823,439,551	4,656,807,074	171,114	2,161,450,927	48,174	48,407	233	5.4	31,688	43
2233	City of Lafayette	0.00552755%	0.00469506%	21,823,439,551	4,656,807,074	(142,911)	2,161,450,927	101,481	108,272	6,791	5.4	(26,465)	1,258
2234	City of Aumsville	0.00986320%	0.01117414%	21,823,439,551	4,656,807,074	225,044	2,161,450,927	241,524	239,150	(2,374)	5.4	41,675	(440)
2235	City of Amity	0.00162540%		21,823,439,551	4,656,807,074	(87,083)	2,161,450,927	24,168	28,227	4,059	5.4 5.4	(16,126)	752
2236 2237	City of Creswell City of Troutdale	0.00972722% 0.02130676%	0.00995722% 0.02964976%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	39,483 1,432,213	2,161,450,927 2,161,450,927	215,220 640,865	238,348 473,026	23,128 (167,839)	5.4 5.4	7,312 265,225	4,283 (31,081)
2238	City of Warrenton	0.02130676%		21,823,439,551	4,656,807,074	(507,709)	2,161,450,927	643,073	658,848	15,775	5.4	(94,020)	2,921
2240	City of Wilsonville	0.08822277%	0.02373132%	21,823,439,551	4,656,807,074	1,112,992	2,161,450,927	2,047,029	2,096,564	49,535	5.4	206,110	9,173
2241	City of Bay City	0.00456343%	0.00355133%	21,823,439,551	4,656,807,074	(173,743)	2,161,450,927	76,760	76,965	205	5.4	(32,175)	38
2242	City of Gaston	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	(==,,	0
2243	City Of Brownsville	0.00228218%	0.00275158%	21,823,439,551	4,656,807,074	80,580	2,161,450,927	59,474	0	(59,474)	5.4	14,922	(11,014)
2244	City of Lakeside	0.00122278%	0.00103199%	21,823,439,551	4,656,807,074	(32,752)	2,161,450,927	22,306	18,144	(4,162)	5.4	(6,065)	(771)
2245	City of Dundee	0.00661252%	0.00508622%	21,823,439,551	4,656,807,074	(262,014)	2,161,450,927	109,936	504,375	394,439	5.4	(48,521)	73,044
2246	City of Merrill	0.00042699%	0.00050162%	21,823,439,551	4,656,807,074	12,812	2,161,450,927	10,842	9,051	(1,791)	5.4	2,373	(332)
2247	City of Malin	0.00058853%	0.00069489%	21,823,439,551	4,656,807,074	18,258	2,161,450,927	15,020	34,820	19,800	5.4	3,381	3,667
2248	City of Fossil	0.00090043%		21,823,439,551	4,656,807,074	33,894	2,161,450,927	23,730	329	(23,401)	5.4	6,277	(4,334)
2249	City of Phoenix	0.01053080%	0.00979857%	21,823,439,551	4,656,807,074	(125,699)	2,161,450,927	211,791	157,565	(54,226)	5.4	(23,278)	(10,042)
2250	City of Gold Beach	0.00506012%		21,823,439,551	4,656,807,074	(146,459)	2,161,450,927	90,931	146,142	55,211	5.4 5.4	(27,122)	10,224 8,088
2251	City of Rogue River	0.00766707%	0.00746417%	21,823,439,551	4,656,807,074	(34,831)	2,161,450,927	161,334	205,007	43,673	5.4	(6,450)	6,088



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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2252	City of Dayton	0.00387554%	0.00436449%	21,823,439,551	4,656,807,074	83,937	2,161,450,927	94,336	69,381	(24,955)	5.4	15,544	(4,621)
2253	Town of Butte Falls	0.00079035%	0.00088536%	21,823,439,551	4,656,807,074	16,310	2,161,450,927	19,137	14,677	(4,460)	5.4	3,020	(826)
2254	City of Shady Cove	0.00175058%	0.00136028%	21,823,439,551	4,656,807,074	(67,001)	2,161,450,927	29,402	4,944	(24,458)	5.4	(12,408)	(4,529)
2255	Town of Canyon City	0.00155089%	0.00161214%	21,823,439,551	4,656,807,074	10,515	2,161,450,927	34,846	29,902	(4,944)	5.4	1,947	(916)
2256	City of Jordan Valley	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2257	City of Culver	0.00254317%		21,823,439,551	4,656,807,074	37,454	2,161,450,927	59,685	40,203	(19,482)	5.4	6,936	(3,608)
2258	City of Adair Village	0.00243503%		21,823,439,551	4,656,807,074	42,255	2,161,450,927	57,952	58,272	320	5.4	7,825	59
2259	Town Of Hammond	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2260	City of Riddle	0.00273341%		21,823,439,551	4,656,807,074	33,679	2,161,450,927	63,322	68,405	5,083	5.4	6,237	941
2261	City of Waldport	0.00395706%		21,823,439,551	4,656,807,074	129,652	2,161,450,927	101,854	96,687	(5,167)	5.4	24,010	(957)
2262 2263	City of Dufur	0.00155684% 0.02644324%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	2,779 (599,267)	2,161,450,927 2,161,450,927	34,000 496,104	24,890 578,901	(9,110) 82,797	5.4 5.4	515 (110,975)	(1,687) 15,333
2263	City of La Grande City of Gervais	0.02644324%		21,823,439,551	4,656,807,074	200,017	2,161,450,927	109,637	123,700	14,063	5.4	37,040	2,604
2265	City of Westfir	0.00390724%	0.00307239%	21,823,439,551	4,656,807,074	(115,715)	2,161,450,927	3.376	6.645	3,269	5.4	(21,429)	605
2266	City of Irrigon	0.00485950%	0.00533710%	21,823,439,551	4,656,807,074	81,988	2,161,450,927	115,359	112,176	(3,183)	5.4	15,183	(589)
2267	City of Independence	0.03422785%		21,823,439,551	4,656,807,074	291,838	2,161,450,927	776,563	735,787	(40,776)	5.4	54,044	(7,551)
2268	City of Harrisburg	0.00821571%		21,823,439,551	4,656,807,074	(236,769)	2,161,450,927	147,767	155.814	8.047	5.4	(43,846)	1.490
2269	City of Durham	0.00104022%		21.823.439.551	4.656.807.074	(64.375)	2.161.450.927	14.378	18.298	3,920	5.4	(11,921)	726
2270	City of Lyons	0.00078561%		21,823,439,551	4,656,807,074	(7,233)	2,161,450,927	16,070	15,558	(512)	5.4	(1,339)	(95)
2271	City of Columbia City	0.00545874%		21,823,439,551	4,656,807,074	4,469	2,161,450,927	118,551	122,456	3,905	5.4	828	723
2272	City of Aurora	0.00183973%	0.00238851%	21,823,439,551	4,656,807,074	94,207	2,161,450,927	51,626	8,304	(43,322)	5.4	17,446	(8,023)
2273	City of Silverton	0.02729012%	0.02944014%	21,823,439,551	4,656,807,074	369,085	2,161,450,927	636,334	692,859	56,525	5.4	68,349	10,468
2274	City of Gold Hill	0.00012418%	0.00055967%	21,823,439,551	4,656,807,074	74,759	2,161,450,927	12,097	0	(12,097)	5.4	13,844	(2,240)
2275	City of Toledo	0.01527953%	0.01641354%	21,823,439,551	4,656,807,074	194,671	2,161,450,927	354,771	231,835	(122,936)	5.4	36,050	(22,766)
2276	City of Newport	0.02980549%	0.02656675%	21,823,439,551	4,656,807,074	(555,982)	2,161,450,927	574,227	541,917	(32,310)	5.4	(102,960)	(5,983)
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2278	City of Springfield	0.30590875%		21,823,439,551	4,656,807,074	(267,214)	2,161,450,927	6,578,423	6,001,339	(577,084)	5.4	(49,484)	(106,867)
2279	City of Keizer	0.06518312%		21,823,439,551	4,656,807,074	1,756,565	2,161,450,927	1,630,070	1,070,433	(559,637)	5.4	325,290	(103,636)
2280	City of Winston	0.01096979%		21,823,439,551	4,656,807,074	193,212	2,161,450,927	261,434	184,679	(76,755)	5.4	35,780	(14,214)
2281	City of Manzanita	0.00716462%		21,823,439,551	4,656,807,074	40,436	2,161,450,927	159,951	155,331	(4,620)	5.4	7,488	(856)
2282	City of Eagle Point	0.00926270%		21,823,439,551	4,656,807,074	222,754	2,161,450,927	228,256	161,446	(66,810)	5.4	41,251	(12,372)
2283	City of Maupin	0.00291181%		21,823,439,551	4,656,807,074	3,062	2,161,450,927	63,323	31,957	(31,366)	5.4	567	(5,809)
2284 2285	City of Halsey City of Veneta	0.00205938% 0.01008701%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	51,177 50,310	2,161,450,927 2,161,450,927	50,956 224,360	35,049 171,498	(15,907) (52,862)	5.4 5.4	9,477 9.317	(2,946) (9,789)
2286	City of Willersburg	0.00376739%		21,823,439,551	4,656,807,074	10.347	2,161,450,927	82.733	101.305	18.572	5.4	1.916	3.439
2287	City of King City	0.00462864%		21,823,439,551	4,656,807,074	95.800	2,161,450,927	112,108	117,529	5,421	5.4	17,741	1.004
2288	City of Tualatin	0.11612761%		21,823,439,551	4,656,807,074	1,625,689	2,161,450,927	2,714,732	2,640,799	(73,933)	5.4	301,054	(13,691)
2289	City Of St Paul	0.00000000%		21.823.439.551	4.656.807.074	0	2.161.450.927	2,,.02	2,0.0,700	(1.0,000)	5.4	0	(10,001)
2290	City of Molalla	0.01783089%		21,823,439,551	4,656,807,074	49,793	2,161,450,927	391,675	536,279	144,604	5.4	9,221	26,779
2291	City of Florence	0.02742937%		21,823,439,551	4,656,807,074	516,158	2,161,450,927	657,862	555,205	(102,657)	5.4	95,585	(19,011)
2292	City of North Bend	0.04643302%	0.04258578%	21,823,439,551	4,656,807,074	(660,442)	2,161,450,927	920,471	908,053	(12,418)	5.4	(122,304)	(2,300)
2293	City of Lowell	0.00202784%	0.00289953%	21,823,439,551	4,656,807,074	149,640	2,161,450,927	62,672	51,853	(10,819)	5.4	27,711	(2,004)
2294	City of Depoe Bay	0.00662758%	0.00637654%	21,823,439,551	4,656,807,074	(43,096)	2,161,450,927	137,826	119,046	(18,780)	5.4	(7,981)	(3,478)
2295	City of Tigard	0.06787309%	0.06861710%	21,823,439,551	4,656,807,074	127,722	2,161,450,927	1,483,125	1,372,647	(110,478)	5.4	23,652	(20,459)
2296	City of Happy Valley	0.04005746%		21,823,439,551	4,656,807,074	58,605	2,161,450,927	873,201	941,694	68,493	5.4	10,853	12,684
2297	City of Rainier	0.01007324%		21,823,439,551	4,656,807,074	44,472	2,161,450,927	223,328	145,211	(78,117)	5.4	8,236	(14,466)
2298	City of Lincoln City	0.07429672%		21,823,439,551	4,656,807,074	(721,595)	2,161,450,927	1,515,031	3,430,281	1,915,250	5.4	(133,629)	354,676
2299	City of Dunes City	0.00035170%		21,823,439,551	4,656,807,074	14,349	2,161,450,927	9,409	5,157	(4,252)	5.4	2,657	(787)
2300	City of Yachats	0.00509913%	0.00448513%	21,823,439,551	4,656,807,074	(105,403)	2,161,450,927	96,944	72,334	(24,610)	5.4	(19,519)	(4,557)
2301	City of Moro	0.00074330%		21,823,439,551	4,656,807,074	(3,839)	2,161,450,927	15,583	8,073	(7,510)	5.4	(711)	(1,391)
2302	City of Mt. Vernon	0.00145122%	0.00141478%	21,823,439,551	4,656,807,074	(6,255)	2,161,450,927	30,580	24,160	(6,420)	5.4	(1,158)	(1,189)
2303	City of Woodburn	0.07780601%		21,823,439,551	4,656,807,074	336,902	2,161,450,927	1,724,158	1,654,241	(69,917)	5.4	62,389	(12,948)
2304	City of Gladstone	0.03627490%		21,823,439,551	4,656,807,074	537,942	2,161,450,927	851,796	862,149	10,353	5.4	99,619	1,917
2305	City of Elkton	0.00039523%		21,823,439,551	4,656,807,074	22,852	2,161,450,927	11,420	17,793	6,373	5.4	4,232	1,180
2306	City of Imbler	0.00021105%	0.00000000%	21,823,439,551	4,656,807,074	(36,230)	2,161,450,927	0	0	0	5.4	(6,709)	0
2307 2308	City of Yoncalla City of North Powder	0.00135823% 0.00060422%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	127,804 (66,435)	2,161,450,927 2,161,450,927	45,449 4.695	43,964 15,866	(1,485) 11,171	5.4 5.4	23,667 (12,303)	(275) 2,069
2308	City of North Powder	0.00060422%	0.00021722%	21,023,439,551	4,000,007,074	(06,435)	2,101,450,927	4,695	15,866	11,171	5.4	(12,303)	∠,069



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share		Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number 2309	Employer Name City of Gearhart	0.00450603%	Measurement Date 0.00542522%	Measurement Date 21,823,439,551	Measurement Date 4,656,807,074	Share 157,794	Measurement Period* 2,161,450,927	117,263	Contributions* 137,987	Employer Contributions 20,724	Period 5.4	Measurement Period 29,221	Measurement Period 3,838
2509	Port of The Dalles	0.00430003%		21,823,439,551	4,656,807,074	(65,326)		19,245	20,712		5.4	(12,097)	272
2507	Port of Astoria	0.00939507%		21,823,439,551	4,656,807,074			149,816	190,987	41,171	5.4	(78,325)	7,624
2508	Multnomah Drainage	0.01929176%		21,823,439,551	4,656,807,074	1.010.764	2,161,450,927	544.247	669,766	125.519	5.4	187.179	23.244
2510	Horsefly Irrigation District	0.00109056%	0.00167685%	21,823,439,551	4,656,807,074	100,647	2,161,450,927	36,244	26,822	(9,422)	5.4	18,638	(1,745)
2511	Grants Pass Irrigation District	0.00425388%		21,823,439,551	4,656,807,074	55,205	2,161,450,927	98,896	112,936	14,040	5.4	10,223	2,600
2512	Port of Portland	0.53989432%	0.52330205%	21,823,439,551	4,656,807,074	(2,848,334)	2,161,450,927	11,310,917	9,084,989	(2,225,928)	5.4	(527,469)	(412,209)
2513	Port of Coos Bay	0.02066714%		21,823,439,551	4,656,807,074	(552,304)	2,161,450,927	377,170	307,466	(69,704)	5.4	(102,279)	(12,908)
2515	Klamath County Fire District 1	0.09685896%		21,823,439,551	4,656,807,074		2,161,450,927	2,396,082	1,888,268	(507,814)	5.4	444,943	(94,040)
2518	Clackamas County Housing Authority	0.02384254%		21,823,439,551	4,656,807,074	(282,582)		479,765	649,890	170,125	5.4	(52,330)	31,505
2519	Home Forward	0.14600027%		21,823,439,551	4,656,807,074	1,109,587	2,161,450,927	3,295,432	3,387,161	91,729	5.4	205,479	16,987
2521	League of Oregon Cities	0.02362508%		21,823,439,551	4,656,807,074	(398,608)		460,456	451,857	(8,599)	5.4	(73,816)	(1,592)
2522	Lane Council of Governments	0.12622398%		21,823,439,551	4,656,807,074	(2,737,451)	2,161,450,927	2,383,597	3,611,728	1,228,131	5.4	(506,935)	227,432
2526 2527	Clatskanie PUD	0.02683160% 0.01364964%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	139,877 182,481	2,161,450,927 2,161,450,927	597,564 318,006	636,184 263,107	38,620 (54,899)	5.4 5.4	25,903 33,793	7,152 (10,166)
2527 2528	Deschutes Valley Water District Columbia River Fire & Rescue	0.04690340%		21,823,439,551	4,656,807,074	(126,649)		997,848	1,022,765	(54,699)	5.4	(23,454)	4,614
2526 2529	East Fork Irrigation District	0.04690340%		21,823,439,551	4,656,807,074	27.445	2,161,450,927	42.468	38.281	(4.187)	5.4	(23,454) 5.082	(775)
2530	River Road Water District	0.0018049078		21,823,439,551	4.656.807.074	63,750	2,161,450,927	67.697	00,201	(67,697)	5.4	11,806	(12,536)
2531	Oregon School Boards Association	0.03906669%		21,823,439,551	4,656,807,074			798,099	843,989	45,890	5.4	(68,109)	8,498
2533	Owyhee Irrigation District	0.01490979%		21,823,439,551	4,656,807,074	(205,353)		296,412	335,410	38,998	5.4	(38,028)	7,222
2535	Athena Cemetary Maintenance District 1	0.00000000%		21,823,439,551	4,656,807,074	(===,===,	2,161,450,927	0	0	0	5.4	(00,000)	0
2536	Valley View Cemetery	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2538	Clackamas Vector Control	0.00316387%	0.00293444%	21,823,439,551	4,656,807,074	(39,386)	2,161,450,927	63,426	71,045	7,619	5.4	(7,294)	1,411
2540	West Extension Irrigation District	0.00286429%	0.00307089%	21,823,439,551	4,656,807,074	35,466	2,161,450,927	66,376	43,495	(22,881)	5.4	6,568	(4,237)
2541	Jackson County Vector Control District	0.00228745%		21,823,439,551	4,656,807,074	59,139	2,161,450,927	56,888	31,314	(25,574)	5.4	10,952	(4,736)
2542	Rainbow Water District	0.00656581%		21,823,439,551	4,656,807,074	26,043	2,161,450,927	145,196	135,006	(10,190)	5.4	4,823	(1,887)
2545	Council of Governments	0.07565885%		21,823,439,551	4,656,807,074		2,161,450,927	1,823,785	1,829,563	5,778	5.4	277,176	1,070
2547	Metzger Water District	0.0000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2549	Rogue River Fire District	0.01213386%		21,823,439,551	4,656,807,074	(53,618)		255,516	235,053	(20,463)	5.4	(9,929)	(3,789)
2550 2551	Nyssa Road Assessment District 2	0.00210098% 0.01568210%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	141,441 579,514	2,161,450,927	63,220 411.928	47,162 363,267	(16,058)	5.4 5.4	26,193 107,317	(2,974) (9,011)
2552	Sandy Fire Department Winston-Dillard Fire District	0.00951771%		21,823,439,551	4,656,807,074		2,161,450,927 2,161,450,927	211,843	283,057	(48,661) 71,214	5.4	9,004	13,188
2552	Tangent Rural Fire Protection District	0.00931771%		21,823,439,551	4,656,807,074	140.641	2,161,450,927	64.344	82.758	18.414	5.4	26.045	3.410
2555	Monroe Fire Department	0.0021370376		21,823,439,551	4,656,807,074	87,190	2,161,450,927	31.749	39,617	7,868	5.4	16.146	1,457
2556	Jackson County Fire District 5	0.04510013%		21,823,439,551	4,656,807,074		2,161,450,927	1,042,576	848,096	(194,480)	5.4	99.658	(36,015)
2557	Estacada Fire Department	0.01088048%		21,823,439,551	4,656,807,074	231,519	2,161,450,927	264,327	0	(264,327)	5.4	42.874	(48,949)
2559	Keizer Fire Department	0.03450370%		21,823,439,551	4,656,807,074	418,687	2,161,450,927	798,497	859,708	61,211	5.4	77,535	11,335
2561	Jefferson Rural Fire Protection District	0.00442804%	0.00335391%	21,823,439,551	4,656,807,074	(184,392)	2,161,450,927	72,493	73,986	1,493	5.4	(34,147)	276
2562	Wy'East Fire District	0.00049946%		21,823,439,551	4,656,807,074	2,101	2,161,450,927	11,060	39,896	28,836	5.4	389	5,340
2563	Central Oregon Irrigation District	0.01747973%	0.01875201%	21,823,439,551	4,656,807,074	218,407	2,161,450,927	405,315	416,009	10,694	5.4	40,446	1,980
2564	Illinois Valley Fire District	0.00623961%		21,823,439,551	4,656,807,074	(255,329)		102,718	115,610	12,892	5.4	(47,283)	2,387
2567	Charleston Rural Fire Protection District	0.00131184%		21,823,439,551	4,656,807,074	235,219	2,161,450,927	57,971	23,886	(34,085)	5.4	43,559	(6,312)
2568	Molalla Rural Fire Protection District 73	0.01756247%		21,823,439,551	4,656,807,074	(16,775)		377,492	504,894	127,402	5.4	(3,106)	23,593
2569	Central Oregon Intergovernmental Council	0.02487271%		21,823,439,551	4,656,807,074	(836,611)		432,274	306,341	(125,933)	5.4	(154,928)	(23,321)
2570	Port of St Helens	0.00399606%		21,823,439,551	4,656,807,074	(25,393)		83,176	89,246	6,070	5.4	(4,702)	1,124
2571 2572	Crystal Springs Water District Local Government Personnel Institute	0.00513936% 0.00000000%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	194,734 0	2,161,450,927 2,161,450,927	135,604	128,481	(7,123)	5.4 5.4	36,062	(1,319)
2572 2575	Jefferson County Rural Fire Protection District 1	0.00344288%		21,823,439,551	4,656,807,074		2,161,450,927	77,620	75,903	(1,717)	5.4	4,712	(318)
2576	Depoe Bay Rural Fire Protection District	0.01069165%		21,823,439,551	4,656,807,074	379,678	2,161,450,927	278,900	272,557	(6,343)	5.4	70,311	(1,175)
2576 2579	La Pine Rural Fire Protection District	0.02601880%		21,823,439,551	4,656,807,074	258,032	2,161,450,927	594.872	609,125	14,253	5.4	47,784	2,639
2579	Marion County Fire District 1	0.05811772%		21,823,439,551	4,656,807,074	460.140	2,161,450,927	1.314.122	1.461.146	147.024	5.4	85,211	27,227
2581	Port of Umatilla	0.00209437%		21,823,439,551	4,656,807,074	(43,902)		39,741	46,067	6,326	5.4	(8,130)	1.171
2582	Talent Irrigation District	0.00686317%		21,823,439,551	4,656,807,074		2,161,450,927	156,710	196,159		5.4	12,304	7,305
2585	Rogue River Valley Irrigation District	0.00352459%		21,823,439,551	4,656,807,074	141,003	2,161,450,927	93,936	76,592	(17,344)	5.4	26,112	(3,212)
2587	Tualatin Valley Irrigation District	0.00283345%		21,823,439,551	4,656,807,074	9,979	2,161,450,927	62,500	76,520	14,020	5.4	1,848	2,596
2588	Clatskanie Rural Fire Protection District	0.01426541%	0.01625306%	21,823,439,551	4,656,807,074	341,213	2,161,450,927	351,302	316,242	(35,060)	5.4	63,188	(6,493)
2589	West Slope Water District	0.00609166%	0.00548082%	21,823,439,551	4,656,807,074	(104,861)	2,161,450,927	118,465	136,696	18,231	5.4	(19,419)	3,376



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	e Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2590	Redmond Fire & Rescue	0.05259266%		21,823,439,551	4,656,807,074	(151,594)	2,161,450,927	1,117,677	1,308,364	190,687	5.4	(28,073)	35,312
2592	Medford Irrigation District	0.00408251%		21,823,439,551	4,656,807,074	62,581	2,161,450,927	96,121	82,385	(13,736)	5.4	11,589	(2,544)
2594 2595	Metro Canby Fire District	0.63949089% 0.02234842%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	2,241,593 837,756	2,161,450,927 2,161,450,927	14,104,521 588,532	9,694,808 620,205	(4,409,713) 31,673	5.4 5.4	415,110 155.140	(816,614) 5.865
2596	Bend Parks & Recreation	0.05179907%		21,823,439,551	4,656,807,074	422,151	2,161,450,927	1,172,765	1,235,738	62,973	5.4	78,176	11,662
2597	Mapleton Water District	0.00022369%		21,823,439,551	4,656,807,074	(11,410)	2,161,450,927	3.398	10,871	7.473	5.4	(2.113)	1.384
2598	Marion County Housing Authority	0.00193865%		21,823,439,551	4,656,807,074	77,652	2,161,450,927	51,680	2,603	(49,077)	5.4	14,380	(9,088)
2599	South Suburban Sanitary District	0.00878231%	6 0.00894561%	21,823,439,551	4,656,807,074	28,033	2,161,450,927	193,355	179,854	(13,501)	5.4	5,191	(2,500)
2600	Winston-Dillard Water District	0.00375688%		21,823,439,551	4,656,807,074	117,365	2,161,450,927	95,981	96,055	74	5.4	21,734	14
2601	Baker Valley Irrigation District	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2602	Aumsville Rural Fire Protection District	0.00267671%		21,823,439,551	4,656,807,074	(78,720)	2,161,450,927	47,944	49,236	1,292	5.4	(14,578)	239
2603	Corbett Water District	0.00249468%		21,823,439,551	4,656,807,074	(136,122)	2,161,450,927	36,782	30,447	(6,335)	5.4 5.4	(25,208)	(1,173)
2604 2605	Netarts-Oceanside Sanitary District Scio Fire District	0.00351660% 0.00064961%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	68,529 70,017	2,161,450,927 2,161,450,927	84,638 22,857	59,333 0	(25,305) (22,857)	5.4 5.4	12,691 12,966	(4,686) (4,233)
2606	West Valley Housing Authority	0.00004961%		21,823,439,551	4,656,807,074	(1,428)	2,161,450,927	173,614	145,349	(28,265)	5.4	(264)	(5,234)
2607	Hoodland Fire District 74	0.01361046%		21,823,439,551	4,656,807,074	515,592	2,161,450,927	359,102	361,889	2,787	5.4	95,480	516
2608	Gaston Rural Fire Protection District	0.00095192%		21,823,439,551	4,656,807,074	138,203	2,161,450,927	37,976	26,941	(11,035)	5.4	25,593	(2,044)
2610	Turner Fire District	0.00481832%	6 0.00672941%	21,823,439,551	4,656,807,074	328,070	2,161,450,927	145,453	66,352	(79,101)	5.4	60,754	(14,648)
2612	Community Services Consortium	0.04134343%	6 0.04524950%	21,823,439,551	4,656,807,074	670,541	2,161,450,927	978,046	1,042,326	64,280	5.4	124,174	11,904
2613	Polk Soil & Water Conservation District	0.00113562%	6 0.00107115%	21,823,439,551	4,656,807,074	(11,067)	2,161,450,927	23,152	25,354	2,202	5.4	(2,049)	408
2614	Mountain Valley Mental Health Program	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2615	Humanities Council	0.00043312%		21,823,439,551	4,656,807,074	(1,431)		9,181	0	(9,181)	5.4	(265)	(1,700)
2616	Alcohol Safety Action Program	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2617	Clean Water Services	0.23199419%		21,823,439,551	4,656,807,074	232,066	2,161,450,927	5,043,660	4,613,519	(430,141)	5.4 5.4	42,975	(79,656)
2618 2619	Estacada Cemetery District Comprehensive Options For Drug Abusers	0.00000000%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	0	2,161,450,927 2,161,450,927		0	0	5.4 5.4	0	0
2620	Jackson County Fire District 4	0.00635525%		21,823,439,551	4,656,807,074	(133,622)		120,541	157,013	36,472	5.4	(24,745)	6,754
2623	Evans Valley Fire District 6	0.0003332370		21,823,439,551	4,656,807,074	82,020	2,161,450,927	27,554	3,777	(23,777)	5.4	15,189	(4,403)
2624	Klamath Vector Control	0.00104743%		21.823.439.551	4.656.807.074	(3,784)	2,161,450,927	22.163	21,917	(246)	5.4	(701)	(46)
2625	Port of Newport	0.00720218%	6 0.00940440%	21,823,439,551	4,656,807,074	378,047	2,161,450,927	203,271	107,852	(95,419)	5.4	70,009	(17,670)
2626	Tillamook Peoples Utility District	0.08880827%	6 0.08084793%	21,823,439,551	4,656,807,074	(1,366,523)	2,161,450,927	1,747,488	1,802,285	54,797	5.4	(253,060)	10,148
2628	McKenzie Fire And Rescue	0.00597100%		21,823,439,551	4,656,807,074	(174,603)		107,076	115,197	8,121	5.4	(32,334)	1,504
2629	Metropolitan Wastewater Management Commission	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2630	Sheridan Fire District	0.00297072%		21,823,439,551	4,656,807,074	937,591	2,161,450,927	182,263	266,126	83,863	5.4	173,628	15,530
2631	Arch Cape Water-Sanitary District	0.00112668%		21,823,439,551	4,656,807,074	1,457	2,161,450,927	24,536	22,939	(1,597)	5.4	270	(296)
2632	Umpqua Regional Council of Governments	0.00077283%		21,823,439,551	4,656,807,074	11,216	2,161,450,927	18,117	0	(18,117)	5.4	2,077	(3,355)
2633 2637	Port of Cascade Locks Northeast Oregon Housing Authority	0.00579124% 0.00811189%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(70,026) 91.863	2,161,450,927 2,161,450,927	116,358 186,901	57,900 68.263	(58,458) (118,638)	5.4 5.4	(12,968) 17,012	(10,826) (21,970)
2638	North Douglas County Fire and EMS	0.00560197%		21,823,439,551	4,656,807,074	(25,247)	2,161,450,927	117,905	110,160	(7,745)	5.4	(4,675)	(1,434)
2641	Suburban East Salem Water District	0.00369598%		21,823,439,551	4,656,807,074	(81,570)		69,616	81,686	12,070	5.4	(15,106)	2,235
2642	Dexter Rural Fire Protection District	0.00110223%		21,823,439,551	4,656,807,074	96,725	2,161,450,927	36,003	26,135	(9,868)	5.4	17,912	(1,827)
2643	Sweet Home Cemetery	0.00068264%		21,823,439,551	4,656,807,074	(15,046)	2,161,450,927	12,860	25,830	12,970	5.4	(2,786)	2,402
2644	Lakeside Water District	0.00083227%	6 0.00073334%	21,823,439,551	4,656,807,074	(16,983)	2,161,450,927	15,851	31,710	15,859	5.4	(3,145)	2,937
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00194682%		21,823,439,551	4,656,807,074	41,792	2,161,450,927	47,342	57,649	10,307	5.4	7,739	1,909
2646	Keno Rural Fire Protection District	0.00464773%		21,823,439,551	4,656,807,074	226,450	2,161,450,927	128,971	27,890	(101,081)	5.4	41,935	(18,719)
2647	Crooked River Ranch Rural Fire Protection District	0.00490389%		21,823,439,551	4,656,807,074	34,000	2,161,450,927	110,276	97,924	(12,352)	5.4	6,296	(2,287)
2648	Black Butte Ranch Rural Fire Protection District	0.00820265%		21,823,439,551	4,656,807,074	138,353	2,161,450,927	194,716	97,623	(97,093)	5.4	25,621	(17,980)
2649	Colton Fire Department	0.00031226%		21,823,439,551	4,656,807,074	85,795	2,161,450,927	17,552	9,275	(8,277)	5.4 5.4	15,888	(1,533)
2651 2652	Imbler Rural Fire Protection District The Oregon Consortium	0.00027762% 0.00000000%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(7,306)	2,161,450,927 2,161,450,927	5,081	3,280	(1,801)	5.4 5.4	(1,353)	(334)
2653	Umatilla Fire Department	0.0000000%		21,823,439,551	4,656,807,074	(40,277)	2,161,450,927	49.940	49,096	(844)	5.4	(7,459)	(156)
2654	Spring Valley Rural Fire Protection District	0.0023431376		21,823,439,551	4,656,807,074	(40,277)	2,161,450,927		49,090	(044)	5.4	(7,459)	(130)
2655	North Bay Rural Fire Protection District	0.00054193%		21,823,439,551	4,656,807,074	19,405	2,161,450,927	14,157	0	(14,157)	5.4	3,594	(2,622)
2657	Mid-Willamette Valley Senior Service Agency	0.13518611%		21,823,439,551	4,656,807,074	(277,676)	2,161,450,927	2,887,019	2,711,362	(175,657)	5.4	(51,421)	(32,529)
2658	Salem Metropolitan Communication Agency	0.00262166%	6 0.00264301%	21,823,439,551	4,656,807,074	3,665	2,161,450,927	57,127	0	(57,127)	5.4	679	(10,579)
2659	Silverton Fire District	0.00364506%		21,823,439,551	4,656,807,074	234,586	2,161,450,927	108,323	136,514	28,191	5.4	43,442	5,221
2660	Tualatin Valley Fire & Rescue	0.70612510%	0.66061580%	21,823,439,551	4,656,807,074	(7,812,414)	2,161,450,927	14,278,886	21,499,716	7,220,830	5.4	(1,446,743)	1,337,191



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

		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Net Deferred Outflow(Inflow) Due to	System	Employer		Net Deferred		New Deferred Outflow/(Inflow) Due to Change in Proportionate	New Deferred Outflow/(Inflow) Due to Employer Contributions
Employe	r	at Prior	Share at Current	Liability at Prior		Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2661	Lincoln County 911	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0		5.4	0	0
2662	East Central Oregon Association of Counties	0.00057461%		21,823,439,551	4,656,807,074	(11,913)		10,920	0	(10,920)	5.4	(2,206)	(2,022)
2663	Metropolitan Area Communications Commission	0.00822540%		21,823,439,551	4,656,807,074	(268,742)	2,161,450,927	143,951	145,881	1,930	5.4	(49,767)	357
2664 2665	Applegate Valley Rural Fire Protection District 9 N NE Community Mental Health Center	0.00819087% 0.00160951%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	33,137 19,187	2,161,450,927 2,161,450,927	181,214 37,205	99,396	(81,818) (37,205)	5.4 5.4	6,136 3,553	(15,151) (6,890)
2666	Central City Concern	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	19,167	2,161,450,927	37,205	0	(37,205)	5.4	3,553 0	(0,690)
2667	Mental Health Services West Inc	0.0000000%	0.00000000%	21.823.439.551	4.656.807.074	0	2,161,450,927	0	0	0	5.4	0	0
2668	Southeast Mental Health Network Inc	0.0000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2669	Roseburg Urban Sanitary Authority	0.00813259%	0.00995233%	21,823,439,551	4,656,807,074	312,388	2,161,450,927	215,115	193,450	(21,665)	5.4	57,850	(4,012)
2670	Mt Hood Community Mental Health Ctr	0.00209336%	0.00234956%	21,823,439,551	4,656,807,074	43,981	2,161,450,927	50,785	0	(50,785)	5.4	8,145	(9,405)
2671	Columbia 911 Communications District	0.01354651%	0.01381369%	21,823,439,551	4,656,807,074	45,866	2,161,450,927	298,576	306,803	8,227	5.4	8,494	1,524
2672	Rockwood Water PUD	0.01655181%		21,823,439,551	4,656,807,074	363,093	2,161,450,927	403,476	368,608	(34,868)	5.4	67,239	(6,457)
2673	Port Orford Library	0.00070569%	0.00068489%	21,823,439,551	4,656,807,074	(3,571)	2,161,450,927	14,804	9,448	(5,356)	5.4 5.4	(661)	(992)
2674 2676	Nestucca Rural Fire District Woodburn Fire District	0.00370159% 0.01755765%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	123,574 404,143	2,161,450,927 2,161,450,927	95,567 430.386	117,806 604,226	22,239 173,840	5.4 5.4	22,884 74,841	4,118 32,193
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	404,143	2,161,450,927	430,360	004,226	173,640	5.4	74,041	0
2678	Central Oregon Regional Housing Authority	0.00602540%	0.00677793%	21,823,439,551	4,656,807,074	129,184	2,161,450,927	146,502	166,372	19,870	5.4	23,923	3,680
2679	Columbia River Public Utility District	0.03580899%	0.04275614%	21,823,439,551	4,656,807,074	1,192,592	2,161,450,927	924,153	716,499	(207,654)	5.4	220,850	(38,454)
2681	Cloverdale Rural Fire Protection District	0.00181961%		21,823,439,551	4,656,807,074	(42,932)	2,161,450,927	33,924	54,607	20,683	5.4	(7,950)	3,830
2684	Parkdale Fire District	0.00162537%		21,823,439,551	4,656,807,074	11,279	2,161,450,927	36,552	44,354	7,802	5.4	2,089	1,445
2685	Oregon Community College Association	0.00218058%	0.00322280%	21,823,439,551	4,656,807,074	178,914	2,161,450,927	69,659	40,163	(29,496)	5.4	33,132	(5,462)
2686	Weston Cemetery	0.00012219%		21,823,439,551	4,656,807,074	(20,976)	2,161,450,927	0	0	0	5.4	(3,884)	0
2687	Columbia Drainage Vector Control District	0.00227583%	0.00224113%	21,823,439,551	4,656,807,074	(5,957)	2,161,450,927	48,441	58,451	10,010	5.4	(1,103)	1,854
2688 2689	Polk County Fire District 1 Redmond Area Park & Recreation District	0.01307248% 0.00396952%	0.01343915% 0.00371631%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	62,944 (43,468)	2,161,450,927 2,161,450,927	290,481 80,326	349,257 91,842	58,776 11,516	5.4 5.4	11,656 (8,050)	10,884 2,133
2692	Siuslaw Public Library	0.00390932%	0.00371631%	21,823,439,551	4,656,807,074	58.443	2,161,450,927	82,409	74,496	(7,913)	5.4	10,823	(1,465)
2693	City-County Insurance Services	0.03097792%	0.03526759%	21.823.439.551	4.656.807.074	736.392	2,161,450,927	762.292	993.306	231.014	5.4	136.369	42.780
2694	Philomath Fire Department	0.00654225%	0.00629459%	21,823,439,551	4,656,807,074	(42,515)	2,161,450,927	136,054	112,091	(23,963)	5.4	(7,873)	(4,438)
2695	Washington County Consolidated Communications Agency	0.07507900%		21,823,439,551	4,656,807,074	(342,593)		1,579,660	1,663,507	83,847	5.4	(63,443)	15,527
2696	Stayton Fire District	0.00592119%	0.00383792%	21,823,439,551	4,656,807,074	(357,627)	2,161,450,927	82,955	155,233	72,278	5.4	(66,227)	13,385
2697	Oregon Museum Park	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00207743%		21,823,439,551	4,656,807,074	20,244	2,161,450,927	47,452	25,012	(22,440)	5.4	3,749	(4,156)
2699	Chetco Library Board	0.00219481%		21,823,439,551	4,656,807,074	287,522	2,161,450,927	83,642	80,680	(2,962)	5.4	53,245	(549)
2700 2701	Lowell Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	0.00124906% 0.01465164%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(47,128) (1,215,252)	2,161,450,927 2,161,450,927	21,064 163.676	20,568 315.306	(496) 151,630	5.4 5.4	(8,727) (225,047)	(92) 28,080
2701	Banks Fire District 13	0.00352602%	0.00757249%	21,823,439,551	4,656,807,074	(1,215,252)	2,161,450,927	74,268	76,710	2,442	5.4	(2,861)	452
2703	Westport Sewer District	0.00000000%		21,823,439,551	4,656,807,074	(13,440)	2,161,450,927	74,200	70,710	2,442	5.4	(2,001)	9
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2705	Lebanon Fire District	0.04496798%	0.04411682%	21,823,439,551	4,656,807,074	(146,115)		953,563	1,053,959	100,396	5.4	(27,058)	18,592
2707	Clatskanie Library	0.00083404%	0.00094110%	21,823,439,551	4,656,807,074	18,378	2,161,450,927	20,341	18,676	(1,665)	5.4	3,403	(308)
2708	Milton-Freewater Cemetery District 3	0.00005173%		21,823,439,551	4,656,807,074	(6,072)	2,161,450,927	354	0	(354)	5.4	(1,124)	(66)
2709	Scappoose Public Library	0.00112867%		21,823,439,551	4,656,807,074	52,897	2,161,450,927	31,056	10,303	(20,753)	5.4	9,796	(3,843)
2710	Klamath County Emergency Communications District	0.00802264%	0.00819431%	21,823,439,551	4,656,807,074	29,469	2,161,450,927	177,116	353,904	176,788	5.4	5,457	32,739
2712 2713	Jefferson County EMS Port of Tillamook Bay	0.00678498% 0.00801426%	0.00695520% 0.00814638%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	29,221 22,680	2,161,450,927 2,161,450,927	150,333 176,080	150,830 161,192	497 (14,888)	5.4 5.4	5,411 4,200	92 (2,757)
2713	Winchester Bay Sanitary District	0.00100349%	0.00614636%	21,823,439,551	4,656,807,074	22,614	2,161,450,927	24,537	27.740	3,203	5.4	4,200	593
2715	Jackson County Fire District 3	0.07236817%		21,823,439,551	4,656,807,074	(756,947)	2,161,450,927	1,468,895	1,554,522	85,627	5.4	(140,175)	15,857
2716	Neskowin Water District	0.00214582%		21,823,439,551	4,656,807,074	9,246	2,161,450,927	47,545	44,286	(3,259)	5.4	1,712	(604)
2717	Ice Fountain Water District	0.00206279%	0.00253400%	21,823,439,551	4,656,807,074	80,890	2,161,450,927	54,771	74,995	20,224	5.4	14,980	3,745
2718	Curry Library	0.00062944%	0.00151756%	21,823,439,551	4,656,807,074	152,460	2,161,450,927	32,801	7,806	(24,995)	5.4	28,233	(4,629)
2719	Human Solutions, Inc	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2720	Tri-Met	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2721	Klamath Housing Authority	0.00607025%	0.00653458%	21,823,439,551	4,656,807,074	79,711	2,161,450,927	141,242	128,925	(12,317)	5.4	14,761	(2,281)
2722 2723	Tillamook 9-1-1 Oregon Coastal Zone Management Association	0.00367735% 0.00007829%	0.00381983% 0.00000000%	21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	24,459 (13,440)	2,161,450,927 2,161,450,927	82,564	53,125 0	(29,439)	5.4 5.4	4,529 (2.489)	(5,452)
2723	Nehalem Bay Wastewater Agency	0.00007829%		21,823,439,551	4,656,807,074	(13,440)	2,161,450,927	47.403	34.990	(12,413)	5.4 5.4	(2,489)	(2,299)
2725	West Valley Fire District	0.00252603%		21,823,439,551	4,656,807,074	(78,733)	2,161,450,927	89,109	94,656	5.547	5.4	(14,580)	1.027
2.20	, 5104104	0.00 100 121 70	0.00220070	2.,020,.00,001	.,000,007,074	(.0,700)	2,101,100,021	55,105	54,000	3,047	٠	(14,000)	1,521



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

		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Net Deferred Outflow(Inflow) Due to	System	Employer		Net Deferred		New Deferred Outflow/(Inflow) Due to Change in Proportionate	New Deferred Outflow/(Inflow) Due to Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2726	Yamhill Communications Agency	0.00883248%	0.00979658%	21,823,439,551	4,656,807,074	165,504	2,161,450,927	211,748	198,368	(13,380)	5.4	30,649	(2,478)
2728	Baker County Library District	0.00576989%	0.00511175%	21,823,439,551	4,656,807,074	(112,981)	2,161,450,927	110,488	105,178	(5,310)	5.4	(20,922)	(983)
2729	Douglas County Fire District 2	0.10523447%		21,823,439,551	4,656,807,074	1,823,713	2,161,450,927	2,504,215	1,851,129	(653,086)	5.4	337,725	(120,942)
2731	Canby Utility Board	0.01920219%	0.02422589%	21,823,439,551	4,656,807,074	862,400	2,161,450,927	523,631	455,471	(68,160)	5.4	159,704	(12,622)
2732 2733	Umatilla County Special Library District	0.00123701%	0.00125329% 0.00177011%	21,823,439,551 21.823,439,551	4,656,807,074	2,795 44,134	2,161,450,927 2.161,450,927	27,089 38,260	5,218	(21,871)	5.4 5.4	518 8.173	(4,050) (7,085)
2733	Wiard Memorial Park District Seal Rock Water District	0.00151302% 0.00504050%	0.00177011%	21,823,439,551	4,656,807,074 4,656,807,074	(4,003)		108,444	0 99,887	(38,260) (8,557)	5.4 5.4	8,173 (741)	(7,085)
2736	Wasco 9-1-1	0.00000000%	0.00000000%	21.823.439.551	4.656.807.074	(4,003)	2,161,450,927	100,444	99,007	(0,337)	5.4	(741)	(1,303)
2737	Portland Energy Conservation Inc	0.00057942%	0.00061321%	21,823,439,551	4,656,807,074	5,801	2,161,450,927	13,254	0	(13,254)	5.4	1,074	(2,454)
2739	Scappoose Rural Fire Protection District	0.02453204%	0.02474589%	21,823,439,551	4,656,807,074	36,711	2,161,450,927	534,870	598,762	63,892	5.4	6,798	11,832
2740	Neskowin Regional Sanitary Authority	0.00045929%	0.0000000%	21,823,439,551	4,656,807,074	(78,844)	2,161,450,927	0	9,569	9,569	5.4	(14,601)	1,772
2741	Port of Garibaldi	0.00289806%	0.00139656%	21,823,439,551	4,656,807,074	(257,757)		30,186	165,800	135,614	5.4	(47,733)	25,114
2742	Amity Fire District	0.00104644%	0.0000600%	21,823,439,551	4,656,807,074	(178,609)		130	1,383	1,253	5.4	(33,076)	232
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927		0	0	5.4	0	0
2745	Clackamas County Fire District	0.36434529%	0.35741761%	21,823,439,551	4,656,807,074	(1,189,249)		7,725,406	8,595,063	869,657	5.4	(220,231)	161,048
2746 2747	Marion-Salem Data Center Salem Housing Authority	0.00000000% 0.02673163%	0.00000000% 0.02707350%	21,823,439,551 21.823,439,551	4,656,807,074 4.656,807,074	0 58.687	2,161,450,927 2.161,450,927	585.180	0 533.516	0 (51.664)	5.4 5.4	10.868	0 (9,567)
2747	Black Butte Ranch Police	0.02673163%	0.02707350%	21,823,439,551	4,656,807,074	21,133	2,161,450,927	87.487	64,726	(22,761)	5.4	3.914	(4,215)
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	21,133	2,161,450,927	07,407	04,720	(22,761)	5.4	3,914	(4,213)
2752	Mist-Birkenfeld Rural Fire Protection District	0.00283571%		21,823,439,551	4,656,807,074	(38,732)		56,416	46,611	(9,805)	5.4	(7,173)	(1,816)
2753	Linn-Benton Housing Authority	0.01014306%	0.00281000%	21,823,439,551	4,656,807,074	(48,229)		213,165	200.344	(12,821)	5.4	(8,931)	(2,374)
2754	Western Lane Ambulance District	0.01655003%	0.01705905%	21,823,439,551	4,656,807,074	87,382	2,161,450,927		331,208	(37,515)	5.4	16,182	(6,947)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2757	City of Stayton	0.00901118%	0.00676410%	21,823,439,551	4,656,807,074	(385,748)	2,161,450,927	146,203	240,411	94,208	5.4	(71,435)	17,446
2758	Mohawk Valley Rural Fire District	0.00286309%	0.00243120%	21,823,439,551	4,656,807,074	(74,140)	, . ,	52,549	40,974	(11,575)	5.4	(13,730)	(2,144)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00034107%	0.00270991%	21,823,439,551	4,656,807,074	406,650	2,161,450,927	58,573	15,650	(42,923)	5.4	75,306	(7,949)
2761	Clackamas River Water	0.03168897%	0.03208892%	21,823,439,551	4,656,807,074	68,658	2,161,450,927	693,586	693,828	242	5.4	12,714	45
2763	Junction City Fire Department	0.00249386%	0.00337580%	21,823,439,551	4,656,807,074	151,400	2,161,450,927	72,966	129,620	56,654	5.4 5.4	28,037	10,491
2765 2766	Green Sanitary	0.00304795% 0.00281905%	0.00303080% 0.00299493%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(2,944) 30,192	2,161,450,927 2,161,450,927	65,509 64,734	72,831 58,403	7,322 (6,331)	5.4 5.4	(545) 5,591	1,356 (1,172)
2766	Southwest Lincoln County Water District Springfield Utility Board	0.00281905%	0.00299493%	21,823,439,551	4,656,807,074	30,192	2,161,450,927	04,734	56,403 0	(0,331)	5.4 5.4	5,591	(1,172)
2768	Lake County Library District	0.00143340%	0.00135433%	21,823,439,551	4,656,807,074	(13,573)		29,273	29,945	672	5.4	(2,514)	124
2771	Harbor Water PUD	0.00146858%	0.00273029%	21.823.439.551	4.656.807.074	147.927	2,161,450,927	59.014	25,119	(33,895)	5.4	27,394	(6,277)
2772	Umatilla County Soil & Water District	0.00194289%	0.00119888%	21,823,439,551	4,656,807,074	(127,722)		25,913	9,957	(15,956)	5.4	(23,652)	(2,955)
2773	Housing Authority of Jackson County	0.03179923%	0.03256708%	21,823,439,551	4,656,807,074	131,814	2,161,450,927	703,921	1,483,566	779,645	5.4	24,410	144,379
2774	Oregon Trail Library District	0.00216991%	0.00224722%	21,823,439,551	4,656,807,074	13,272	2,161,450,927	48,573	38,244	(10,329)	5.4	2,458	(1,913)
2776	Rainier Cemetery District	0.00026867%	0.00026697%	21,823,439,551	4,656,807,074	(292)		5,770	44	(5,726)	5.4	(54)	(1,060)
2777	City of Newberg	0.05893163%	0.05809127%	21,823,439,551	4,656,807,074	(144,261)		1,255,614	1,129,511	(126,103)	5.4	(26,715)	(23,352)
2778	Mulino Water District 23	0.00066738%	0.00066626%	21,823,439,551	4,656,807,074	(191)		14,401	17,832	3,431	5.4	(35)	635
2779	Brownsville Rural Fire Protection District	0.00105796%	0.00133054%	21,823,439,551	4,656,807,074	46,793	2,161,450,927	28,759	13,466	(15,293)	5.4	8,665	(2,832)
2780 2781	Nehalem Bay Health District North Bend Coos-Curry Housing Authority	0.00000000% 0.00561825%	0.00000000% 0.00587566%	21,823,439,551 21.823,439,551	4,656,807,074 4.656,807,074	44.189	2,161,450,927 2.161,450,927	127.000	4,636 227,718	4,636 100.718	5.4 5.4	8.183	859 18.651
2782	Millington Rural Fire Protection District	0.00361623%	0.00387360%	21,823,439,551	4,656,807,074	(7,485)	, . ,	29,488	936	(28,552)	5.4	(1,386)	(5,287)
2783	Tillamook Fire District	0.00140707%	0.00130427%	21,823,439,551	4,656,807,074	(7,282)	2,161,450,927	49,829	51,980	2,151	5.4	(1,349)	398
2784	Eisenschmidt Pool	0.00234037%	0.00233840%	21,823,439,551	4,656,807,074	(338)		50,543	37.433	(13,110)	5.4	(63)	(2,428)
2785	Fern Ridge Community Library	0.00086191%	0.00113261%	21,823,439,551	4,656,807,074	46,470	2,161,450,927	24.481	9,385	(15,096)	5.4	8,606	(2,796)
2786	Seal Rock Rural Fire Protection District	0.00196178%	0.00280478%	21,823,439,551	4,656,807,074	144,715	2,161,450,927	60,624	10,752	(49,872)	5.4	26,799	(9,236)
2788	Port of Hood River	0.00925598%	0.00997821%	21,823,439,551	4,656,807,074	123,982	2,161,450,927	215,674	266,324	50,650	5.4	22,960	9,380
2789	Farmers Irrigation District	0.00405202%	0.00468282%	21,823,439,551	4,656,807,074	108,287	2,161,450,927	101,217	49,743	(51,474)	5.4	20,053	(9,532)
2790	Silver Falls Library District	0.00459501%	0.00465841%	21,823,439,551	4,656,807,074	10,884	2,161,450,927	100,689	89,351	(11,338)	5.4	2,016	(2,100)
2792	North Wasco County Parks And Recreation District	0.00246123%	0.00262992%	21,823,439,551	4,656,807,074	28,958	2,161,450,927	56,844	46,009	(10,835)	5.4	5,363	(2,006)
2793	North Lincoln Fire & Rescue District 1	0.01606288%	0.01532393%	21,823,439,551	4,656,807,074	(126,852)	2,161,450,927	331,219	346,513	15,294	5.4	(23,491)	2,832
2794 2796	Siuslaw Rural Fire Protection District 1 West Side Rural Fire Protection District	0.00899127% 0.00045417%	0.00949341% 0.00035519%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	86,200 (16,992)	2,161,450,927 2,161,450,927	205,195 7.677	157,476 21,250	(47,719) 13.573	5.4 5.4	15,963 (3,147)	(8,837) 2.514
2796	Vernonia Fire	0.00043417%	0.00035519%	21,823,439,551	4,656,807,074	(10,992)	2,161,450,927	6,952	32,817	25,865	5.4	(3,147)	4,790
2797	Fairview Water District	0.00043726%	0.00032163%	21,823,439,551	4,656,807,074	1,040	2,161,450,927		32,617 17.761	(2,598)	5.4 5.4	(3,676)	4,790
2799	Sublimity Fire District	0.00149782%		21,823,439,551	4,656,807,074	(45,442)			19.346	(7,307)	5.4	(8.415)	(1,353)
2.00		3.33.1370270	0.0012001170	21,020,100,001	.,000,007,074	(10,442)	2,101,100,027	23,000	.5,540	(1,001)	· · ·	(0,410)	(1,555)



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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*		Employer Actual	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
2801	Coburg Rural Fire Protection District	0.00210554%	0.00302693%	21,823,439,551	4,656,807,074	158,172	2,161,450,927	65,426	62,083	(3,343)	5.4	29,291	(619)
2802	Rural Road Assessment District 3	0.00182085%	0.00150340%	21,823,439,551	4,656,807,074	(54,496)	2,161,450,927	32,495	33,046	551	5.4	(10,092)	102
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2804	Aurora Rural Fire Protection District	0.00386764%	0.00482285%	21,823,439,551	4,656,807,074	163,978	2,161,450,927	104,244	50,755	(53,489)	5.4	30,366	(9,905)
2806	Multnomah County Rural Fire Protection District 14	0.00021971%	0.00024179%	21,823,439,551	4,656,807,074	3,791	2,161,450,927	5,226	4,459	(767)	5.4	702	(142)
2808	Lifeways	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2809	Juntura Road District 4	0.00015143%	0.00039017%	21,823,439,551	4,656,807,074	40,983	2,161,450,927	8,433	12,273	3,840	5.4	7,589	711
2810	Sutherlin Water Control District	0.00090264%	0.00089444%	21,823,439,551	4,656,807,074	(1,408)	2,161,450,927	19,333	11,048	(8,285)	5.4	(261)	(1,534)
2811	Mid-Columbia Center For Living	0.06414816%	0.06314356%	21,823,439,551	4,656,807,074	(172,455)	2,161,450,927	1,364,817	961,792	(403,025)	5.4	(31,936)	(74,634)
2812	Workforce Development Board	0.0000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2814	The Job Council	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	50,000	0	0	5.4	0	0 (447)
2816 2817	Odell Sanitary District	0.00277361% 0.00111554%	0.00277259% 0.00162800%	21,823,439,551	4,656,807,074	(175) 87.971	2,161,450,927	59,928 35,188	59,297 26,744	(631) (8.444)	5.4 5.4	(32) 16.291	(117) (1.564)
2817 2818	Wickiup Water District Netarts Water District	0.00111554%	0.00162800%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	9,754	2,161,450,927 2,161,450,927	35,188 23,427	26,744 31,860	(8,444) 8,433	5.4 5.4	1,806	(1,564) 1,562
2819	Harrisburg Fire and Rescue	0.00102703%	0.00106365%	21,823,439,551	4,656,807,074	112,126	2,161,450,927	48.061	69,207	21.146	5.4	20.764	3,916
2820	Central Oregon Coast Fire & Rescue District	0.00137038%	0.00222354%	21,823,439,551	4,656,807,074	(28.677)	2,161,450,927	57.682	09,207	(57.682)	5.4	(5.311)	(10.682)
2821	Tillamook County Soil And Water Conservation District	0.00263576%	0.00200003%	21,823,439,551	4,656,807,074	(56,358)	2,161,450,927	23,492	26,412	2,920	5.4	(10,437)	541
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	(00,000)	2,161,450,927	0	30,348	30,348	5.4	(10,437)	5,620
2823	Lyons Fire District	0.00093873%	0.00138080%	21,823,439,551	4,656,807,074	75,888	2,161,450,927	29,845	33,803	3,958	5.4	14,053	733
2824	Glide Fire Department	0.00113748%	0.00120330%	21,823,439,551	4,656,807,074	11,299	2,161,450,927	26,009	24,201	(1,808)	5.4	2,092	(335)
2825	Northern Oregon Corrections	0.03167506%	0.02964981%	21,823,439,551	4,656,807,074	(347,667)	2,161,450,927	640,866	565,691	(75,175)	5.4	(64,383)	(13,921)
2826	Wasco County Soil-Water Conservation District	0.00337273%	0.00435963%	21,823,439,551	4,656,807,074	169,418	2,161,450,927	94,231	72,671	(21,560)	5.4	31,374	(3,993)
2828	Deschutes Public Library District	0.02923682%	0.03099251%	21,823,439,551	4,656,807,074	301,392	2,161,450,927	669,888	907,548	237,660	5.4	55,813	44,011
2829	Hubbard Rural Fire Protection District	0.00045993%	0.00103270%	21,823,439,551	4,656,807,074	98,325	2,161,450,927	22,321	23,370	1,049	5.4	18,208	194
2830	Netarts-Oceanside Rural Fire Protection District	0.00134362%	0.00333213%	21,823,439,551	4,656,807,074	341,360	2,161,450,927	72,022	13,467	(58,555)	5.4	63,215	(10,844)
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2832	Careoregon	0.00000512%	0.00000000%	21,823,439,551	4,656,807,074	(878)	2,161,450,927	0	0	0	5.4	(163)	0
2833	Boardman Rural Fire Protection District	0.00394789%	0.00353018%	21,823,439,551	4,656,807,074	(71,707)	2,161,450,927	76,303	119,324	43,021	5.4	(13,279)	7,967
2834 2835	Crescent Rural Fire Protection District	0.00321970%	0.00280040%	21,823,439,551	4,656,807,074	(71,980)	2,161,450,927	60,529 52.580	44,512	(16,017)	5.4 5.4	(13,330)	(2,966) (2,743)
2836	North Clackamas County Water Commission Regional Organized Crime Narcotics Task Force	0.00230662% 0.00000000%	0.00243262% 0.00000000%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	21,631	2,161,450,927 2,161,450,927	52,560	37,770 0	(14,810)	5.4	4,006	(2,743)
2837	NORCOM	0.01353743%	0.01339282%	21,823,439,551	4,656,807,074	(24,824)	2,161,450,927	289,479	272,578	(16,901)	5.4	(4,597)	(3,130)
2838	High Desert Parks & Recreation District	0.00030099%	0.00024470%	21,823,439,551	4,656,807,074	(9,663)	2,161,450,927	5,289	6,128	839	5.4	(1,789)	155
2839	North Morrow Vector Control District	0.00137676%	0.00024470%	21,823,439,551	4,656,807,074	7,625	2,161,450,927	30.718	38,208	7,490	5.4	1,412	1,387
2840	Cannon Beach Rural Fire Protection District	0.00185954%	0.00118306%	21,823,439,551	4,656,807,074	(116,129)	2,161,450,927	25,571	54,047	28,476	5.4	(21,505)	5,273
2841	Jefferson County Soil & Water Conservation District	0.00064298%	0.00093775%	21,823,439,551	4,656,807,074	50,602	2,161,450,927	20,269	33,900	13,631	5.4	9,371	2,524
2842	Tualatin Valley Water District	0.06966160%	0.07184592%	21,823,439,551	4,656,807,074	374,974	2,161,450,927	1,552,914	1,359,780	(193,134)	5.4	69,440	(35,766)
2843	Yachats Rural Fire Protection District	0.00444254%	0.00446081%	21,823,439,551	4,656,807,074	3,136	2,161,450,927	96,418	98,783	2,365	5.4	581	438
2844	Crook County Rural Fire Protection District 1	0.02598817%	0.02975908%	21,823,439,551	4,656,807,074	647,338	2,161,450,927	643,228	656,594	13,366	5.4	119,877	2,475
2845	Sunrise Water Authority	0.00734606%	0.00599901%	21,823,439,551	4,656,807,074	(231,244)	2,161,450,927	129,666	346,751	217,085	5.4	(42,823)	40,201
2846	Jefferson County Library District	0.00179563%	0.00117018%	21,823,439,551	4,656,807,074	(107,369)	2,161,450,927	25,293	123,244	97,951	5.4	(19,883)	18,139
2847	Sweet Home Fire and Ambulance District	0.01512194%	0.01534714%	21,823,439,551	4,656,807,074	38,658	2,161,450,927	331,721	355,134	23,413	5.4	7,159	4,336
2848 2849	Lane Transit District Lebanon Aquatic District	0.00001878% 0.00224365%	0.00001829% 0.00289842%	21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(84) 112.402	2,161,450,927 2,161,450,927	395 62.648	0 45.235	(395) (17,413)	5.4 5.4	(16) 20.815	(73) (3,225)
2850	Lake County 4-H & Extension Service	0.00224365%	0.00289842%	21,823,439,551	4,656,807,074	112,402	2,161,450,927	02,040	45,235	(17,413)	5.4	20,615	(3,225)
2851	East Umatilla County Rural Fire Protection District	0.00004439%	0.0000000%	21,823,439,551	4,656,807,074	(7,620)	2,161,450,927	0	0	0	5.4	(1,411)	0
2852	Ochoco Irrigation District	0.00469285%	0.00444171%	21,823,439,551	4,656,807,074	(43,112)	2,161,450,927	96,005	79,986	(16,019)	5.4	(7,984)	(2,966)
2853	Mill City Rural Fire Protection District	0.00047959%	0.00051368%	21,823,439,551	4,656,807,074	5.853	2,161,450,927	11.103	13.013	1,910	5.4	1.084	354
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0,000	2,161,450,927	0	0	0.0,1	5.4	0	0
2855	Harney Hospital	0.10326534%	0.10117406%	21,823,439,551	4,656,807,074	(359,002)	2,161,450,927	2,186,828	2,048,817	(138,011)	5.4	(66,482)	(25,558)
2856	Mid-Columbia Council Of Governments	0.00018989%	0.00015649%	21,823,439,551	4,656,807,074	(5,734)	2,161,450,927	3,382	0	(3,382)	5.4	(1,062)	(626)
2857	Sunriver Service District	0.02016696%	0.01894098%	21,823,439,551	4,656,807,074	(210,459)	2,161,450,927	409,400	467,951	58,551	5.4	(38,974)	10,843
2858	Nesika Beach-Ophir Water District	0.00091739%	0.00094277%	21,823,439,551	4,656,807,074	4,357	2,161,450,927	20,378	2,598	(17,780)	5.4	807	(3,293)
2859	South Lane County Fire and Rescue	0.02680514%	0.02806920%	21,823,439,551	4,656,807,074	216,996	2,161,450,927	606,702	741,621	134,919	5.4	40,184	24,985
2860	Coos County Airport District	0.00566682%	0.00623031%	21,823,439,551	4,656,807,074	96,732	2,161,450,927	134,665	118,429	(16,236)	5.4	17,913	(3,007)
2861	Mt Angel Fire District	0.00033536%	0.00039078%	21,823,439,551	4,656,807,074	9,514	2,161,450,927	8,447	16,922	8,475	5.4	1,762	1,569
2864	Tri-City Water and Sanitary Authority	0.00383934%	0.00356641%	21,823,439,551	4,656,807,074	(46,853)	2,161,450,927	77,086	68,451	(8,635)	5.4	(8,676)	(1,599)



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate	Contributions for	Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2865	Tri-County Cooperative Weed Management Area	0.00042299%	0.00056200%	21,823,439,551	4,656,807,074	23,864	2,161,450,927		14,866	2,719	5.4	4,419	504
2866	Jefferson Behavioral Health	0.00004270%	0.00004028%	21,823,439,551	4,656,807,074	(415)		871	0	(871)	5.4	(77)	(161)
2867	West Multnomah Soil And Water Conservation District	0.00750609%	0.00848902%	21,823,439,551	4,656,807,074	168,735	2,161,450,927	183,486	185,906		5.4	31,247	448
2869	Nehalem Bay Fire & Rescue	0.00327573%	0.00468956%	21,823,439,551	4,656,807,074	242,706	2,161,450,927	101,363	117,054	15,691	5.4	44,946	2,906
2870 2872	Clackamas River Water Providers Emergency Communications of Southern Oregon	0.00073531% 0.00003153%	0.00081206% 0.00003511%	21,823,439,551 21.823.439.551	4,656,807,074 4,656,807,074	13,174 614	2,161,450,927 2,161,450,927	17,552 759	24,478	6,926 (759)	5.4 5.4	2,440 114	1,283 (141)
2873	Mosier Fire District	0.00064853%	0.00044148%	21,823,439,551	4,656,807,074	(35,543)		9,542	13,628	4,086	5.4	(6,582)	757
2874	Umatilla-Morrow Radio and Data District	0.00076969%	0.00044146%	21,823,439,551	4,656,807,074	6.528	2,161,450,927	17.458	30.447	12.989	5.4	1.209	2.405
2876	Oregon Municipal Electric Utilities Association	0.0007636376	0.00045923%	21,823,439,551	4,656,807,074	4.347	2,161,450,927	9,926	8,424	(1,502)	5.4	805	(278)
2877	Mid-Columbia Fire And Rescue V1-801	0.01158193%	0.01465115%	21,823,439,551	4,656,807,074	526,881	2,161,450,927	316,677	333,147	16,470	5.4	97,571	3,050
2878	Yamhill Fire Protection District	0.00044361%	0.00082500%	21,823,439,551	4,656,807,074	65,472	2,161,450,927	17,832	21,941	4,109	5.4	12,124	761
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
2880	Oregon Health & Science University	2.72785005%	2.55676700%	21,823,439,551	4,656,807,074	(29,369,198)		55,263,264	59,555,481	4,292,217	5.4	(5,438,740)	794,855
2881	Lake Chinook Fire and Rescue District	0.00025986%	0.00026994%	21,823,439,551	4,656,807,074	1,730	2,161,450,927	5,835	7,564	1,729	5.4	320	320
2883	Lane Fire Authority	0.04682745%	0.04209479%	21,823,439,551	4,656,807,074	(812,438)		909,858	989,508	79,650	5.4	(150,451)	14,750
2884	North Central Public Health District	0.01576941%	0.01286743%	21,823,439,551	4,656,807,074	(498,173)		278,123	327,647	49,524	5.4	(92,254)	9,171
2885 2886	Siletz Rural Fire Protection District	0.00053982%	0.00008145%	21,823,439,551	4,656,807,074	(78,686)	, . ,	1,761	3,270 10,211	1,509	5.4 5.4	(14,571)	279 364
2886 2887	Idanha-Detroit Rural Fire Protection District Umatilla County Fire District #1	0.00354510% 0.03752420%	0.00038147% 0.03898639%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(543,089) 251,009	2,161,450,927 2,161,450,927	8,245 842,672	1,036,340	1,966 193,668	5.4 5.4	(100,572) 46,483	35,864
2888	Oak Lodge Water Services District	0.03732420%	0.02465948%	21,823,439,551	4,656,807,074	(266,871)		533,003	1,086,300	553,297	5.4	(49,421)	102.462
2889	Mid-Valley Behavioral Care Network	0.02021407%	0.00125127%	21,823,439,551	4,656,807,074	(529,693)		27,046	14.615	(12,431)	5.4	(98,091)	(2,302)
2890	Central Cascades Fire and EMS	0.00000000%	0.00032358%	21,823,439,551	4,656,807,074	55,548	2,161,450,927	6,994	4,406	(2,588)	5.4	10,287	(479)
2891	Grant County Emergency Communications Agency	0.00000000%	0.00074323%	21,823,439,551	4,656,807,074	127,587	2,161,450,927	16,065	33,956	17,891	5.4	23,627	3,313
2892	Lake Health District	0.00010338%	0.00000000%	21,823,439,551	4,656,807,074	(17,746)		0	0	0	5.4	(3,286)	0
2893	Pleasant Hill Goshen Fire & Rescue	0.00341055%	0.00333662%	21,823,439,551	4,656,807,074	(12,691)	2,161,450,927	72,119	117,475	45,356	5.4	(2,350)	8,399
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00005252%	21,823,439,551	4,656,807,074	9,017	2,161,450,927	1,135	1,320	185	5.4	1,670	34
2895	Western Lane Fire and EMS Authority	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0			124,623	124,623	5.4	0	23,078
2896	CareOregon Inc	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	33,063	33,063	5.4	0	6,123
2897	Morrow County	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	1,050	1,050	5.4	0	194
2900	Clatsop Community College	0.05139604%	0.05417102%	21,823,439,551	4,656,807,074	476,371	2,161,450,927	1,170,880	712,883	(457,997)	5.4	88,217	(84,814)
2901 2902	Blue Mountain Community College	0.08500701% 0.05838112%	0.08734052% 0.04587045%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	400,585 (2,147,661)	2,161,450,927 2,161,450,927	1,887,822 991,467	1,509,105 586,344	(378,717)	5.4 5.4	74,182 (397,715)	(70,133)
2902 2903	Treasure Valley Community College Umpqua Community College	0.09417005%	0.04587045%	21,823,439,551	4,656,807,074	(463,666)		1.977.059	1.347.685	(405,123) (629,374)	5.4	(85,864)	(75,023) (116,551)
2904	Lane Community College	0.30585551%	0.29180023%	21,823,439,551	4,656,807,074	(2,412,819)		6,307,119	3,668,011	(2,639,108)	5.4	(446,818)	(488,724)
2905	Mt Hood Community College	0.30626043%	0.31090797%	21,823,439,551	4.656.807.074	797,826	2,161,450,927	6.720.123	2,988,041	(3,732,082)	5.4	147.746	(691,126)
2906	Klamath Community College	0.07913060%	0.08872203%	21,823,439,551	4,656,807,074	1,646,526	2,161,450,927	1,917,683	1,778,799	(138,884)	5.4	304,912	(25,719)
2908	Clackamas Community College	0.26513161%	0.25171603%	21,823,439,551	4,656,807,074	(2,303,003)	2,161,450,927	5,440,718	4,364,337	(1,076,381)	5.4	(426,482)	(199,330)
2910	Linn-Benton Community College	0.23457676%	0.22676364%	21,823,439,551	4,656,807,074	(1,341,250)	2,161,450,927	4,901,385	3,551,459	(1,349,926)	5.4	(248,380)	(249,986)
2918	Portland Community College	0.53966656%	0.39890442%	21,823,439,551	4,656,807,074	(24,164,119)		8,622,123	4,328,621	(4,293,502)	5.4	(4,474,837)	(795,093)
2919	Chemeketa Community College	0.37522677%	0.34401404%	21,823,439,551	4,656,807,074	(5,358,175)		7,435,695	5,218,117	(2,217,578)	5.4	(992,255)	(410,663)
2922	Rogue Community College	0.16609298%	0.16149340%	21,823,439,551	4,656,807,074	(789,593)		3,490,601	2,829,662	(660,939)	5.4	(146,221)	(122,396)
2995	Oregon Coast Community College	0.02226768%	0.02352765%	21,823,439,551	4,656,807,074	216,295	2,161,450,927	508,539	405,332	(103,207)	5.4	40,055	(19,112)
2996 2997	Columbia Gorge Community College Tillamook Bay Community College	0.04068234% 0.01943014%	0.03920816% 0.01856502%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(253,067) (148,512)		847,465 401,274	710,708 427,886	(136,757) 26,612	5.4 5.4	(46,864) (27,502)	(25,325) 4,928
2998	Southwestern Community College	0.08488989%	0.08836531%	21,823,439,551	4,656,807,074	596,612	2,161,450,927	1.909.973	1,120,588	(789,385)	5.4	110,484	(146,182)
2999	Central Oregon Community College	0.22424167%	0.20866676%	21,823,439,551	4,656,807,074	(2,673,687)		4,510,230	4,220,134	(290,096)	5.4	(495,127)	(53,721)
3003	Baker School District 5J	0.08883350%	0.09779017%	21,823,439,551	4,656,807,074	1,537,558	2,161,450,927	2,113,687	1,985,113	(128,574)	5.4	284,733	(23,810)
3008	Huntington School District 16J	0.00699937%	0.00661801%	21,823,439,551	4,656,807,074	(65,466)		143,045	201,054	58,009	5.4	(12,123)	10,742
3016	Burnt River High School	0.00541648%	0.00475643%	21,823,439,551	4,656,807,074	(113,309)		102,808	154,364	51,556	5.4	(20,983)	9,547
3027	Pine-Eagle School District 61	0.01768828%	0.01682818%	21,823,439,551	4,656,807,074	(147,650)		363,733	499,890	136,157	5.4	(27,343)	25,214
3037	Alsea School	0.01514700%	0.01649072%	21,823,439,551	4,656,807,074	230,671	2,161,450,927	356,439	831,326	474,887	5.4	42,717	87,942
3039	Corvallis School District 509J	0.32261250%	0.32319384%	21,823,439,551	4,656,807,074	99,797	2,161,450,927	6,985,676	6,675,839	(309,837)	5.4	18,481	(57,377)
3043	Philomath School District 17J	0.07871281%	0.07687728%	21,823,439,551	4,656,807,074	(315,099)		1,661,665	1,682,632	20,967	5.4	(58,352)	3,883
3049	Monroe Elementary School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3075	West Linn School District	0.59030632%	0.55566889%	21,823,439,551	4,656,807,074	(5,946,081)		12,010,510	12,756,525	746,015	5.4	(1,101,126)	138,151
3083 3094	Welches Elementary School Damascus-Union School District 26	0.00000000% 0.00000000%	0.00000000% 0.00000000%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	0	2,161,450,927 2,161,450,927	0	0	0	5.4 5.4	0	0
3094	Damasods-Officit School District 20	0.00000000%	0.00000000%	21,023,438,351	4,000,007,074	U	2,101,400,927	U	U	U	3.4	0	Ü



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
3102	Molalla Elementary School 35	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3109	Boring School District	0.0000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3111	Sandy Elementary School District 46	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3116	Colton School District 53	0.03650498%		21,823,439,551	4,656,807,074	(369,437)	2,161,450,927	742,522	1,672,775		5.4	(68,414)	172,269
3122	Oregon City School District 62	0.39051930%		21,823,439,551	4,656,807,074	(1,957,327)	2,161,450,927	8,194,436	9,129,253	934,817	5.4	(362,468)	173,114
3138 3160	Canby Elementary School District 86 Gladstone School District 115	0.00000000% 0.06252067%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(3.551.381)	2,161,450,927 2,161,450,927	904.199	0 672.959	(231,240)	5.4 5.4	(657,663)	(42,822)
3174	Canby Union High School	0.00000000%		21,823,439,551	4,656,807,074	(3,331,361)	2,161,450,927	904,199	072,939	(231,240)	5.4	(657,663)	(42,822)
3175	Sandy Union High School	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3176	Molalla Union High School	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3179	Clatsop County School District 1C	0.06034327%		21,823,439,551	4,656,807,074	(2,446,792)	2,161,450,927	996,214	308,743	(687,471)	5.4	(453,110)	(127,309)
3186	Jewell School District 8	0.02481217%		21,823,439,551	4,656,807,074	(289,802)	2,161,450,927	499,814	647,096	147,282	5.4	(53,667)	27,274
3187	Seaside Schools	0.08873836%	0.08068608%	21,823,439,551	4,656,807,074	(1,382,305)	2,161,450,927	1,743,990	1,840,749	96,759	5.4	(255,982)	17,918
3195	Warrenton-Hammond School District	0.05937638%	0.05101663%	21,823,439,551	4,656,807,074	(1,435,088)	2,161,450,927	1,102,699	1,216,939	114,240	5.4	(265,757)	21,156
3230	Vernonia School District	0.03602295%	0.03487319%	21,823,439,551	4,656,807,074	(197,375)	2,161,450,927	753,767	1,085,866	332,099	5.4	(36,551)	61,500
3241	Coquille School District 8	0.06642375%		21,823,439,551	4,656,807,074	523,700	2,161,450,927	1,501,656	2,077,996	576,340	5.4	96,981	106,730
3242	Coos Bay School District 9	0.15015645%		21,823,439,551	4,656,807,074	(1,951,658)	2,161,450,927	2,999,825	3,612,222	612,397	5.4	(361,418)	113,407
3245	North Bend Public Schools	0.10706904%		21,823,439,551	4,656,807,074	406,310	2,161,450,927	2,365,403	2,457,757	92,354	5.4	75,243	17,103
3252	Powers School District	0.01211554%		21,823,439,551	4,656,807,074	(224,967)	2,161,450,927	233,546	315,786	82,240	5.4	(41,661)	15,230
3257	Myrtle Point School District 41	0.03719705%		21,823,439,551	4,656,807,074	(331,239)	2,161,450,927	762,290	1,109,889	347,599	5.4	(61,341)	64,370
3264 3274	Bandon School District Crook County School District	0.04306106% 0.10835752%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	5,669 (2,344,180)	2,161,450,927 2,161,450,927	931,457 2,046,939	1,166,240 1,166,621	234,783 (880,318)	5.4 5.4	1,050 (434,107)	43,478 (163,022)
3274	Port Orford-Langlois School District 2Cj	0.01768499%		21,823,439,551	4,656,807,074	12,287	2,161,450,927	383.800	506.857	123,057	5.4	2,275	22,788
3277	Curry County School District 3C	0.00000000%		21,823,439,551	4,656,807,074	12,207	2,161,450,927	303,000	0.00,037	123,037	5.4	2,273	22,766
3281	Ophir School	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3282	Pistol River School District 16	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3283	Brookings-Harbor School District 17C	0.06425745%		21,823,439,551	4,656,807,074	(1,352,960)	2,161,450,927	1,218,542	552,251	(666,291)	5.4	(250,548)	(123,387)
3288	Central Curry School District 1	0.02617055%	0.02472182%	21,823,439,551	4,656,807,074	(248,699)	2,161,450,927	534,350	770,016	235,666	5.4	(46,055)	43,642
3291	Bend-La Pine Public Schools	0.93289839%	0.88728380%	21,823,439,551	4,656,807,074	(7,830,489)	2,161,450,927	19,178,204	22,203,142	3,024,938	5.4	(1,450,091)	560,174
3296	Sisters School District	0.03752482%	0.03661736%	21,823,439,551	4,656,807,074	(155,780)	2,161,450,927	791,466	635,618	(155,848)	5.4	(28,848)	(28,861)
3307	Oakland School District	0.03416648%		21,823,439,551	4,656,807,074	(907,836)	2,161,450,927	624,186	942,736	318,550	5.4	(168,118)	58,991
3310	Roseburg Public Schools	0.20817138%		21,823,439,551	4,656,807,074	(3,124,041)	2,161,450,927	4,106,174	3,709,708	(396,466)	5.4	(578,526)	(73,420)
3316	Glide School District 12	0.04046549%		21,823,439,551	4,656,807,074	(591,974)	2,161,450,927	800,106	846,396	46,290	5.4	(109,625)	8,572
3318	Days Creek School District 15	0.01246829%		21,823,439,551	4,656,807,074	199,550	2,161,450,927	294,621	410,910	116,289	5.4	36,954	21,535
3319	South Umpqua School District	0.02147217%		21,823,439,551	4,656,807,074	(1,115,386)	2,161,450,927	323,672	0	(323,672)	5.4 5.4	(206,553)	(59,939)
3320 3321	Camas Valley School District 21 North Douglas School District 22	0.01442723% 0.02149702%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(456,255) 248,443	2,161,450,927 2,161,450,927	254,390 495,929	405,524 614,208	151,134 118,279	5.4 5.4	(84,492) 46,008	27,988 21,904
3324	Yoncalla School District 32	0.02149702%		21,823,439,551	4,656,807,074	(125,293)	2,161,450,927	371,529	521,724	150,195	5.4	(23,202)	27,814
3325	Elkton School District 34	0.0179107270		21,823,439,551	4,656,807,074	5,366	2,161,450,927	368,203	459,435	91,232	5.4	994	16,895
3331	Umpqua School District	0.00000000%		21,823,439,551	4,656,807,074	0,000	2,161,450,927	0	0	0.,202	5.4	0	0
3335	Riddle School District	0.02416300%		21,823,439,551	4,656,807,074	(262,062)	2,161,450,927	489,275	668,254	178,979	5.4	(48,530)	33,144
3338	Glendale 77	0.02178818%		21,823,439,551	4,656,807,074	(160,171)	2,161,450,927	450,774	550,862	100,088	5.4	(29,661)	18,535
3349	Winston-Dillard Schools	0.01195728%	0.01201976%	21,823,439,551	4,656,807,074	10,726	2,161,450,927	259,801	76,396	(183,405)	5.4	1,986	(33,964)
3353	Sutherlin School District 130	0.04822231%	0.04536062%	21,823,439,551	4,656,807,074	(491,255)	2,161,450,927	980,448	418,328	(562,120)	5.4	(90,973)	(104,096)
3361	Arlington Public Schools	0.01121316%	0.01109346%	21,823,439,551	4,656,807,074	(20,549)	2,161,450,927	239,780	324,679	84,899	5.4	(3,805)	15,722
3364	Condon Admin School District 25J	0.00850252%		21,823,439,551	4,656,807,074	(1,344)	2,161,450,927	183,609	295,095	111,486	5.4	(249)	20,646
3370	Prairie City School District 4	0.00874545%		21,823,439,551	4,656,807,074	(125,962)	2,161,450,927	173,169	263,410	90,241	5.4	(23,326)	16,711
3372	Monument School District 8	0.00239121%		21,823,439,551	4,656,807,074	(322,235)	2,161,450,927	11,112	64,299	53,187	5.4	(59,673)	9,849
3375	Dayville School District 16J	0.00548608%		21,823,439,551	4,656,807,074	33,085	2,161,450,927	122,745	138,330	15,585	5.4	6,127	2,886
3376	Long Creek Schools	0.00459682%		21,823,439,551	4,656,807,074	37,664	2,161,450,927	104,100	143,958	39,858	5.4 5.4	6,975	7,381
3392 3394	Burns-Slater School District Crane Elementary School	0.00000000% 0.00619671%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	204,663	2,161,450,927 2,161,450,927	159,708	200,075	40,367	5.4 5.4	37,901	7,475
3394	Pine Creek School	0.00050981%		21,823,439,551	4,656,807,074	(2,518)	2,161,450,927	10,702	11,472	40,367 770	5.4	(466)	1,475
3396	Diamond School District 7	0.00050566%		21,823,439,551	4,656,807,074	(57,422)	2,161,450,927	3.700	15,180	11.480	5.4	(10,634)	2,126
3397	Suntex School District	0.00084875%		21,823,439,551	4,656,807,074	(2.371)	2,161,450,927	18.047	14.672	(3.375)	5.4	(439)	(625)
3398	Drewsey School	0.00081778%		21,823,439,551	4,656,807,074	4,889	2,161,450,927	18,291	15,556	(2,735)	5.4	905	(506)
3399	Frenchglen School District	0.00091375%		21,823,439,551	4,656,807,074	(5,550)	2,161,450,927	19,051	21,920	2,869	5.4	(1,028)	531



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share		Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer	· 	at Prior	Share at Current	Liability at Prior		Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number 3405	Employer Name Fields-Trout Creek 33	Measurement Date 0.00166501%	Measurement Date 0.00174603%	Measurement Date	Measurement Date	Share	Measurement Period* 2,161,450,927	of Contributions* 37,740	Contributions* 44,459	Employer Contributions 6,719	Period 5.4	Measurement Period 2,576	Measurement Period 1,244
3405	Crane Union High School	0.00166501%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	13,908 98,901	2,161,450,927	149,001	200,651	51,650	5.4	18,315	9,565
3408	Burns Union High School	0.00001743%		21,823,439,551	4,656,807,074	0,901	2,161,450,927	149,001	200,031	0	5.4	10,313	9,505
3409	Hood River County School District	0.23468266%		21,823,439,551	4,656,807,074	(1,966,953)	2,161,450,927	4,824,891	6,875,277	2,050,386	5.4	(364,251)	379,701
3414	Phoenix-Talent School District	0.09348050%		21,823,439,551	4,656,807,074	900,873	2,161,450,927	2,133,964	2,156,382	22,418	5.4	166,828	4,151
3415	Ashland Public Schools	0.18838452%	0.18274873%	21,823,439,551	4,656,807,074	(967,475)	2,161,450,927	3,950,024	5,724,336	1,774,312	5.4	(179,162)	328,576
3416	Central Point School District 6	0.31029622%		21,823,439,551	4,656,807,074	(2,556,870)	2,161,450,927	6,384,965	8,281,309	1,896,344	5.4	(473,494)	351,175
3417	Eagle Point School District 9	0.22582233%		21,823,439,551	4,656,807,074	(430,541)	2,161,450,927	4,826,829	6,355,841	1,529,012	5.4	(79,730)	283,150
3424	Rogue River School District	0.05228326%		21,823,439,551	4,656,807,074	(171,302)	2,161,450,927	1,108,508	1,529,212	420,704	5.4	(31,723)	77,908
3432	Prospect School District	0.01425484%		21,823,439,551	4,656,807,074	239,402	2,161,450,927	338,255	440,456	102,201	5.4 5.4	44,334	18,926
3439 3440	Butte Falls School District Pinehurst School	0.01752796% 0.00127014%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(6,027) 24,105	2,161,450,927 2,161,450,927	378,099 30,489	509,435 38,936	131,336 8.447	5.4 5.4	(1,116) 4.464	24,321 1.564
3445	Culver School District 4	0.04351139%		21,823,439,551	4,656,807,074	(74,337)	2,161,450,927	931,118	1,350,213	419,095	5.4	(13,766)	77,610
3446	Ashwood School	0.00000000%		21,823,439,551	4,656,807,074	88,628	2,161,450,927	11,159	50,345	39,186	5.4	16.413	7,257
3447	Madras School District	0.16943256%		21,823,439,551	4,656,807,074	(1,051,883)	2.161.450.927	3.529.759	4.052.671	522.912	5.4	(194,793)	96.836
3451	Black Butte School District	0.00262825%	0.00154708%	21,823,439,551	4,656,807,074	(185,600)	2,161,450,927	33,439	213,228	179,789	5.4	(34,370)	33,294
3453	Josephine County School District Cu	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3454	Grants Pass School District	0.43300330%	0.41228982%	21,823,439,551	4,656,807,074	(3,555,807)	2,161,450,927	8,911,442	11,412,714	2,501,272	5.4	(658,483)	463,199
3455	Klamath Falls School District 1	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3456	Klamath County School District	0.42526887%		21,823,439,551	4,656,807,074	(918,152)		9,076,373	13,270,502	4,194,129	5.4	(170,028)	776,691
3457	Klamath Falls City Schools	0.19256429%		21,823,439,551	4,656,807,074	495,555	2,161,450,927	4,224,578	5,420,927	1,196,349	5.4	91,769	221,546
3460	Union School District 5	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3461	Lake County School District 7	0.04910086%		21,823,439,551	4,656,807,074	408,954	2,161,450,927	1,112,782	1,620,779	507,997	5.4 5.4	75,732	94,074 55,163
3462 3463	Paisley School District North Lake School District 14	0.01279789% 0.01616852%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(290,283) (225,234)	2,161,450,927 2,161,450,927	240,071 321,115	537,949 889,400	297,878 568,285	5.4	(53,756) (41,710)	105,238
3464	Plush School District	0.00114134%		21,823,439,551	4,656,807,074	(1,872)	2,161,450,927	24,434	41,150	16,716	5.4	(347)	3,096
3465	Adel School District 21	0.00095992%		21,823,439,551	4,656,807,074	(39,351)	2,161,450,927	15.794	23.938	8.144	5.4	(7,287)	1,508
3470	Pleasant Hill School District	0.05520376%		21,823,439,551	4,656,807,074	(448,572)	2,161,450,927	1,136,722	1,477,249	340,527	5.4	(83,069)	63,061
3473	Eugene School District 4J	1.03982565%		21,823,439,551	4,656,807,074	(8,861,664)	2,161,450,927	21,359,549	24,410,818	3,051,269	5.4	(1,641,049)	565,050
3487	Springfield School District 19	0.54067671%	0.53884799%	21,823,439,551	4,656,807,074	(313,930)	2,161,450,927	11,646,935	11,367,042	(279,893)	5.4	(58,135)	(51,832)
3494	Fern Ridge School District	0.05803485%	0.05660650%	21,823,439,551	4,656,807,074	(245,199)	2,161,450,927	1,223,522	1,036,518	(187,004)	5.4	(45,407)	(34,630)
3498	Mapleton School District	0.01617057%		21,823,439,551	4,656,807,074	49,488	2,161,450,927	355,750	450,991	95,241	5.4	9,164	17,637
3502	Creswell School District 40	0.07180832%		21,823,439,551	4,656,807,074	138,314	2,161,450,927	1,569,517	1,733,275	163,758	5.4	25,614	30,326
3506	South Lane School District	0.13085251%		21,823,439,551	4,656,807,074	(5,546,968)	2,161,450,927	2,129,894	1,567,176	(562,718)	5.4	(1,027,216)	(104,207)
3510	Bethel School District	0.33982163%		21,823,439,551	4,656,807,074	(910,484)	2,161,450,927	7,230,439	10,670,130	3,439,691	5.4	(168,608)	636,980
3517	Crow-Applegate-Lorane District 66 McKenzie School District	0.02153484% 0.02084791%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(10,325) (41,342)	2,161,450,927 2,161,450,927	464,165 445,412	576,110 557,175	111,945 111,763	5.4 5.4	(1,912) (7,656)	20,731 20,697
3519 3520	Junction City School District 69	0.02084791%		21,823,439,551	4,656,807,074	(41,342)	2,161,450,927	1,048,983	1,672,903	623,920	5.4	(262,439)	20,697 115,541
3522	Lowell School District	0.03139106%		21,823,439,551	4,656,807,074	(202,333)	2,161,450,927	653,027	661,097	8,070	5.4	(37,469)	1,494
3524	Oakridge School District	0.03716458%		21,823,439,551	4,656,807,074	(662,601)	2,161,450,927	719.866	988.357	268,491	5.4	(122,704)	49,721
3527	Marcola School District 79	0.02416178%		21,823,439,551	4,656,807,074	480,995	2,161,450,927	582,807	688,249	105,442	5.4	89,073	19,526
3533	Triangle Lake Schools	0.01952952%		21,823,439,551	4,656,807,074	(89,656)	2,161,450,927	410,832	526,316	115,484	5.4	(16,603)	21,386
3537	Siuslaw School District 97J	0.05965544%		21,823,439,551	4,656,807,074	230,972	2,161,450,927	1,318,505	1,153,504	(165,001)	5.4	42,773	(30,556)
3579	Lincoln County School District	0.07233276%	0.03377071%	21,823,439,551	4,656,807,074	(6,619,805)	2,161,450,927	729,937	209,614	(520,323)	5.4	(1,225,890)	(96,356)
3582	Linn County School District 5	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3603	Hamilton Creek School District	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3613	Harris School	0.0000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3615	Central Linn School District 552C	0.04514140%		21,823,439,551	4,656,807,074 4,656,807,074	(446,679)	2,161,450,927	919,468	1,121,631 653,456	202,163	5.4 5.4	(82,718)	37,438
3618 3626	Sweet Home School District 55 Wyatt School District 63Cj	0.07893863% 0.00000000%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(786,400)	2,161,450,927 2,161,450,927	1,607,204	653,456	(953,748)	5.4 5.4	(145,630)	(176,620)
3626 3647	Scio School District 95C	0.0000000%		21,823,439,551	4,656,807,074	(762,938)	2,161,450,927	719,140	3,192,312	2,473,172	5.4 5.4	(141,285)	457,995
3665	Santiam Canyon School District	0.02759858%		21,823,439,551	4,656,807,074	457,726	2,161,450,927	654,162	380,146	(274,016)	5.4	84,764	(50,744)
3676	Harrisburg High School	0.00000000%		21,823,439,551	4,656,807,074	457,720	2,161,450,927	00-1,102	0	(274,010)	5.4	04,704	(55,744)
3684	Ontario School District 8C	0.12857906%	0.12944903%	21,823,439,551	4,656,807,074	149,344	2,161,450,927	2,797,977	2,934,227	136,250	5.4	27,656	25,231
3687	Juntura Grade School	0.00009414%	0.00060106%	21,823,439,551	4,656,807,074	87,021	2,161,450,927	12,992	11,681	(1,311)	5.4	16,115	(243)
3689	Vale School District 15	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0



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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*		Employer 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
3694	Nyssa School District 26	0.07938951%	0.07872487%	21,823,439,551	4,656,807,074	(114,096)	2,161,450,927	1,701,599	2,298,040	596,441	5.4	(21,129)	110,452
3696	Annex Elementary School	0.00698456%	0.00711488%	21,823,439,551	4,656,807,074	22,371	2,161,450,927	153,785	330,752	176,967	5.4	4,143	32,772
3707	Adrian School District 61	0.01908634%	0.01710253%	21,823,439,551	4,656,807,074	(340,554)	2,161,450,927	369,663	589,840	220,177	5.4	(63,066)	40,774
3709	Harper School District 66	0.01028489%	0.01005228%	21,823,439,551	4,656,807,074	(39,931)	2,161,450,927	217,275	341,712	124,437	5.4	(7,395)	23,044
3712	W W Jones School	0.00137457%	0.00122897%	21,823,439,551	4,656,807,074	(24,995)	2,161,450,927	26,564	34,324	7,760	5.4	(4,629)	1,437
3715	Vale High School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000% 0.03098609%	21,823,439,551	4,656,807,074 4,656,807,074	(042.454)	2,161,450,927	669,749	0 541,283	(420, 466)	5.4 5.4	(110.017)	(22.700)
3729 3730	Jefferson School District 14Cj North Marion School District 15	0.03472680% 0.08533256%	0.08030562%	21,823,439,551 21,823,439,551	4,656,807,074	(642,154) (862,956)	2,161,450,927 2,161,450,927	1,735,767	1,618,172	(128,466) (117,595)	5.4	(118,917) (159,807)	(23,790) (21,777)
3730	Marion Elementary School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	(862,936)	2,161,450,927	1,735,767	1,010,172	(117,595)	5.4	(109,607)	(21,777)
3735	Salem-Keizer Public Schools	2.26638947%	2.14984398%	21,823,439,551	4,656,807,074	(20,006,936)	2,161,450,927	46,467,823	47,241,145	773,322	5.4	(3,704,988)	143,208
3750	St Paul School District	0.02121218%	0.01726615%	21,823,439,551	4,656,807,074	(677,400)	2,161,450,927	373.199	571,298	198,099	5.4	(125,444)	36,685
3759	Eldriedge Elementary	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	(017,400)	2,161,450,927	070,100	071,230	0	5.4	(123,444)	0
3760	West Stayton School District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	21.823.439.551	4,656,807,074	0	2.161.450.927	0	0	0	5.4	0	0
3763	Butte Creek School	0.0000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3780	Mt Angel School District 91	0.05179180%	0.04985248%	21,823,439,551	4,656,807,074	(332,916)	2,161,450,927	1,077,537	1,375,505	297,968	5.4	(61,651)	55,179
3781	Silver Crest School District 93	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3786	Woodburn School District	0.38475428%	0.38661159%	21,823,439,551	4,656,807,074	318,837	2,161,450,927	8,356,420	10,652,714	2,296,294	5.4	59,044	425,240
3794	Detroit School District 123J	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3809	Morrow County Schools	0.11602478%	0.12097183%	21,823,439,551	4,656,807,074	849,241	2,161,450,927	2,614,747	3,044,241	429,494	5.4	157,267	79,536
3818 3820	Portland Public Schools	2.38884722%	2.23814969%	21,823,439,551	4,656,807,074	(25,869,691)	2,161,450,927	48,376,507	18,054,734	(30,321,773)	5.4 5.4	(4,790,684)	(5,615,143)
3821	Parkrose School District Gresham Grade School District 4	0.14597039% 0.00000000%	0.12538306% 0.00000000%	21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(3,534,151)	2,161,450,927 2,161,450,927	2,710,093	3,986,177	1,276,084 0	5.4	(654,472)	236,312 0
3823	Orient School	0.0000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3824	Reynolds School District	0.49380165%	0.43186888%	21,823,439,551	4,656,807,074	(10,631,772)	2,161,450,927	9,334,634	8,136,105	(1,198,529)	5.4	(1,968,847)	(221,950)
3842	Corbett School District 39	0.07140853%	0.07287963%	21,823,439,551	4,656,807,074	252,539	2,161,450,927	1,575,257	1,817,867	242,610	5.4	46,766	44,928
3843	David Douglas School District	0.86000605%	0.80055121%	21,823,439,551	4,656,807,074	(10,206,394)	2,161,450,927	17,303,522	20,255,629	2,952,107	5.4	(1,890,073)	546,686
3847	Riverdale School	0.03965277%	0.03654968%	21,823,439,551	4,656,807,074	(532,696)	2,161,450,927	790,003	996,375	206,372	5.4	(98,647)	38,217
3848	Barlow-Gresham Uhs District U2-20Jt	0.0000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3850	Dallas School District	0.18677845%	0.19043861%	21,823,439,551	4,656,807,074	628,326	2,161,450,927	4,116,237	5,258,942	1,142,705	5.4	116,357	211,612
3859	Central School District 13J	0.15096504%	0.15290580%	21,823,439,551	4,656,807,074	333,163	2,161,450,927	3,304,984	2,768,565	(536,419)	5.4	61,697	(99,337)
3865	Perrydale School District 21	0.02191271%	0.02064804%	21,823,439,551	4,656,807,074	(217,101)	2,161,450,927	446,297	549,473	103,176	5.4	(40,204)	19,107
3887	Falls City School District	0.01104059%	0.00993982%	21,823,439,551	4,656,807,074	(188,966)	2,161,450,927	214,844	73,188	(141,656)	5.4	(34,994)	(26,233)
3894	Sherman County School District 9	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3902	Tillamook Public Schools	0.07537443%	0.07263162%	21,823,439,551	4,656,807,074	(470,848)	2,161,450,927	1,569,897	590,542	(979,355)	5.4	(87,194)	(181,362)
3920	Neah-Kah-Nie School District	0.07264329%	0.07207552%	21,823,439,551	4,656,807,074	(97,467)	2,161,450,927	1,557,877	1,958,962	401,085	5.4	(18,049)	74,275
3927	Echo School District	0.01927882%	0.01667203%	21,823,439,551	4,656,807,074	(447,498)	2,161,450,927	360,358	353,481	(6,877)	5.4	(82,870)	(1,274)
3928	Umatilla School District 6R	0.07457126%	0.07029270%	21,823,439,551	4,656,807,074	(734,485)	2,161,450,927	1,519,342	1,600,450	81,108	5.4	(136,016)	15,020
3929	Ferndale School District 10	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
3931	Pendleton School District 16R	0.10110635%	0.08609090%	21,823,439,551	4,656,807,074	(2,577,648)	2,161,450,927	1,860,813	882,731	(978,082)	5.4	(477,342)	(181,126)
3935	Athena-Weston School District 29Rj	0.03759473%	0.03723134%	21,823,439,551	4,656,807,074	(62,382)	2,161,450,927	804,737	1,069,736	264,999	5.4	(11,552)	49,074
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	(452 220)	2,161,450,927	446.000	206 477	(150 133)	5.4	(20.211)	(27 901)
3942 3944	Stanfield School District Ukiah School	0.02154944% 0.00483507%	0.02066203% 0.00472455%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(152,338) (18,972)	2,161,450,927 2,161,450,927	446,600 102.119	296,477 133,050	(150,123) 30,931	5.4 5.4	(28,211) (3,513)	(27,801) 5,728
3944 3957	Helix School District	0.00483507%	0.00472455%	21,823,439,551	4,656,807,074	(18,972)	2,161,450,927	237,977	328,381	30,931 90,404	5.4 5.4	(3,513)	5,728 16,741
3957	Pilot Rock School District 2R	0.01257000%	0.01101004%	21,823,439,551	4,656,807,074	(452,455)	2,161,450,927	280,709	272,190	(8,519)	5.4	(83,788)	(1,578)
3959	Mcloughlin Union High School District	0.01562274%	0.00000000%	21,823,439,551	4,656,807,074	(452,455)	2,161,450,927	200,709	272,190	(0,519)	5.4	(63,766)	(1,578)
3965	La Grande Public Schools	0.10120338%	0.00885690%	21,823,439,551	4,656,807,074	(402,812)	2,161,450,927	2.136.743	1.717.441	(419,302)	5.4	(74,595)	(77,649)
3966	Union County School District	0.01736294%	0.01315163%	21,823,439,551	4,656,807,074	(722,940)	2,161,450,927	284,266	350,327	66,061	5.4	(133,878)	12,234
3967	North Powder School District	0.01883438%	0.01985396%	21,823,439,551	4,656,807,074	175,027	2,161,450,927	429,134	613,304	184,170	5.4	32,412	34,106
0007	Suite Condo Diamot	0.0.00040070	0.0.00000000	21,020,100,001	1,000,001,014	0,027	2,.0.,.00,027	120,104	2.3,004	.51,170	· · ·	32,412	3.,100



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
3969	Imbler School District	0.02184005%	0.02172877%	21,823,439,551	4,656,807,074	(19,103)	2,161,450,927	469,657	628,523	158,866	5.4	(3,538)	29,420
3970	Cove School District	0.02024432%	0.01827987%	21,823,439,551	4,656,807,074	(337,230)	2,161,450,927	395,110	596,460	201,350	5.4	(62,450)	37,287
3973	Elgin School District 23	0.02518040%		21,823,439,551	4,656,807,074	(413,084)	2,161,450,927	492,251	712,581	220,330	5.4	(76,497)	40,802
3986	Joseph School District 6	0.02035668%	0.02110132%	21,823,439,551	4,656,807,074	127,830	2,161,450,927	456,095	530,319	74,224	5.4	23,672	13,745
3990	Wallowa School	0.01510740%		21,823,439,551	4,656,807,074	(88,034)	2,161,450,927	315,455	417,961	102,506	5.4	(16,303)	18,983
3993 4003	Enterprise School District 21 Troy School District 54	0.02640124% 0.00066294%	0.02526954% 0.00063621%	21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	(194,275) (4,588)	2,161,450,927 2,161,450,927	546,189 13.751	719,634 16,465	173,445 2.714	5.4 5.4	(35,977)	32,119 503
4003	Chenowith School District	0.00000294%	0.000000000	21,823,439,551	4,656,807,074	(4,300)	2,161,450,927	13,731	10,405	2,714	5.4	(650)	0
4012	Dufur Schools	0.02481848%	0.02656218%	21,823,439,551	4,656,807,074	299,335	2,161,450,927	574,128	740,362	166,234	5.4	55,432	30,784
4022	Maupin Grade School 84	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0.1,120	0	0	5.4	00,102	0
4025	West Union School District 1	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4034	Gaston Public Schools	0.02418429%	0.01842656%	21,823,439,551	4,656,807,074	(988,409)	2,161,450,927	398,281	378,415	(19,866)	5.4	(183,039)	(3,679)
4035	Banks School District	0.05671970%	0.05363551%	21,823,439,551	4,656,807,074	(529,452)	2,161,450,927	1,159,305	1,253,042	93,737	5.4	(98,047)	17,359
4047	Reedville School District 29	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4055	Groner School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4062	Beaverton School District	2.62046701%	2.37946690%	21,823,439,551	4,656,807,074	(41,371,602)	2,161,450,927	51,431,009	54,112,740	2,681,731	5.4	(7,661,408)	496,617
4080	North Plains School District 70	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4105	Hillsboro Union High School	0.00000000%		21,823,439,551	4,656,807,074	0 (0.000)	2,161,450,927	0 05 004	0	0	5.4 5.4	0	15.757
4109 4114	Spray School District 1	0.00400127% 0.00885865%		21,823,439,551	4,656,807,074 4,656,807,074	(6,999) 47,692	2,161,450,927	85,604	170,691 288,995	85,087	5.4 5.4	(1,296) 8,832	15,757 16,947
4114	Fossil School District 21J Yamhill Grade School	0.00000000%	0.00913647% 0.00000000%	21,823,439,551 21,823,439,551	4,656,807,074	47,092	2,161,450,927 2,161,450,927	197,480	200,995	91,515 0	5.4	0,032	16,947
4135	Newberg School District 29Jt	0.19199214%		21,823,439,551	4,656,807,074	(2.196.601)	2,161,450,927	3.873.242	3.796.414	(76,828)	5.4	(406.778)	(14,227)
4142	McMinnville Schools	0.37472327%		21,823,439,551	4,656,807,074	(6,244,416)	2,161,450,927	7,313,225	8,113,311	800,086	5.4	(1,156,373)	148,164
4144	Sheridan School District 48J	0.04446087%	0.03872969%	21,823,439,551	4,656,807,074	(983,851)	2,161,450,927	837,123	1,185,838	348,715	5.4	(182,195)	64,577
4166	Yamhill-Carlton School District 1	0.01718255%	0.01413725%	21,823,439,551	4,656,807,074	(522,776)	2,161,450,927	305,570	78,950	(226,620)	5.4	(96,810)	(41,967)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4203	Victor Point School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4218	Curry County Education Service District	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4219	Grant County Education Service District	0.00495111%		21,823,439,551	4,656,807,074	(253,918)	2,161,450,927	75,045	177,870	102,825	5.4	(47,022)	19,042
4220	Jefferson County Education Service District	0.01214500%		21,823,439,551	4,656,807,074	(154,087)	2,161,450,927	243,107	405,003	161,896	5.4	(28,535)	29,981
4221	Marion Education Service District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4223 4224	InterMountain Education Service District	0.09946778%	0.09430567%	21,823,439,551	4,656,807,074	(886,160)	2,161,450,927	2,038,371	1,952,113	(86,258)	5.4 5.4	(164,104) 10,791	(15,974) 14,867
4224 4225	Wallowa County Region 18	0.01341250% 0.00000000%	0.01375194% 0.00000000%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	58,270	2,161,450,927 2,161,450,927	297,241	377,523 0	80,282	5.4 5.4	10,791	14,867
4225 4226	Washington County Education Service District North Central Education Service District	0.0000000%		21,823,439,551	4,656,807,074	52,120	2,161,450,927	138,798	219,575	80,777	5.4	9,652	14,959
4227	Cascade School District Uh5	0.000000000	0.000000000%	21,823,439,551	4,656,807,074	02,120	2,161,450,927	130,790	219,575	00,777	5.4	9,032	14,555
4230	Mari-Linn School District	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4232	South Coast Education Service District Region 7	0.05917010%		21,823,439,551	4,656,807,074	(996)	2,161,450,927	1.278.807	1,711,802	432.995	5.4	(184)	80,184
4237	Douglas Education Service District	0.11840406%	0.11831698%	21,823,439,551	4,656,807,074	(14,949)	2,161,450,927	2,557,363	3,121,638	564,275	5.4	(2,768)	104,495
4238	Multnomah Education Service District	0.19398985%	0.20765317%	21,823,439,551	4,656,807,074	2,345,532	2,161,450,927	4,488,321	3,273,956	(1,214,365)	5.4	434,358	(224,882)
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4252	High Desert Education Service District	0.12566091%	0.12133102%	21,823,439,551	4,656,807,074	(743,297)	2,161,450,927	2,622,510	2,472,038	(150,472)	5.4	(137,648)	(27,865)
4254	Willamette Education Service District	0.12405284%		21,823,439,551	4,656,807,074	(356,800)	2,161,450,927	2,636,417	1,556,733	(1,079,684)	5.4	(66,074)	(199,941)
4258	Hermiston School District 8R	0.25737471%		21,823,439,551	4,656,807,074	(1,354,830)	2,161,450,927	5,392,441	5,814,067	421,626	5.4	(250,894)	78,079
4259	Clackamas Education Service District	0.14086980%	0.14683746%	21,823,439,551	4,656,807,074	1,024,447	2,161,450,927	3,173,820	3,071,125	(102,695)	5.4	189,712	(19,018)
4260	Greater Albany School District 8J	0.51396363%		21,823,439,551	4,656,807,074	(3,736,956)	2,161,450,927	10,638,551	10,928,881	290,330	5.4	(692,029)	53,765
4268 4270	Lake Oswego School District Silver Falls School District	0.36962863% 0.18566471%	0.38148475% 0.17931244%	21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	2,035,296 (1,090,471)	2,161,450,927 2,161,450,927	8,245,606 3,875,750	6,974,416 4,128,128	(1,271,190) 252,378	5.4 5.4	376,907 (201,939)	(235,406) 46.737
4270 4271	Malheur Education Service District Region 14	0.16566471%	0.02519842%	21,823,439,551	4,656,807,074	(484,152)	2,161,450,927	544.651	4,126,126	136,480	5.4	(89,658)	46,737 25,274
4271	Linn-Benton-Lincoln Education Service District	0.02801873%		21,823,439,551	4,656,807,074	(1,026,853)	2,161,450,927	3,152,239	4,215,506	1,063,267	5.4	(190,158)	196,901
4273	Double O School District	0.00065052%	0.00086925%	21,823,439,551	4,656,807,074	37,548	2,161,450,927	18,788	28,107	9,319	5.4	6,953	1,726
4275	Tillamook County Education Service District	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0,333	0
4276	Lane County Education Service District	0.08093894%	0.08589352%	21,823,439,551	4,656,807,074	850,535	2,161,450,927	1,856,546	2,042,062	185,516	5.4	157,506	34,355
4277	Mitchell School	0.00750314%	0.00814378%	21,823,439,551	4,656,807,074	109,977	2,161,450,927	176,024	186,086	10,062	5.4	20,366	1,863
4279	St Helens School District 502	0.09929924%	0.09761333%	21,823,439,551	4,656,807,074	(289,415)	2,161,450,927	2,109,864	1,005,820	(1,104,044)	5.4	(53,595)	(204,453)



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

												New Deferred	New Deferred
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Net Deferred Outflow(Inflow) Due to	System	Employer		Net Deferred		Outflow/(Inflow) Due to Change in Proportionate	Outflow/(Inflow) Due to Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4280	Northwest Regional Education Service District	0.35188665%	0.35344391%	21,823,439,551	4,656,807,074	267,329	2,161,450,927	7,639,517	9,570,920	1,931,403	5.4	49,505	357,667
4286	Southern Oregon Education Service District	0.13906508%		21,823,439,551	4,656,807,074	(3,031,880)	2,161,450,927	2,624,079	3,062,238	438,159	5.4	(561,459)	81,141
4288	Medford School District 549C	0.66584577%	0.62940302%	21,823,439,551	4,656,807,074	(6,255,994)	2,161,450,927	13,604,237	17,530,475	3,926,238	5.4	(1,158,517)	727,081
4291	Dayton Public Schools	0.03812254%	0.03326880%	21,823,439,551	4,656,807,074	(833,224)	2,161,450,927	719,089	497,295	(221,794)	5.4	(154,301)	(41,073)
4293	Lake County Education Service District	0.00547274%		21,823,439,551	4,656,807,074	94,009	2,161,450,927	130,127	183,539	53,412	5.4	17,409	9,891
4294	Harney Education Service District Region XVII	0.01214984%		21,823,439,551	4,656,807,074	(386,823)	2,161,450,927	213,908	368,786	154,878	5.4	(71,634)	28,681
4295	Wasco County Education Service District	0.02466757%	0.02442129%	21,823,439,551	4,656,807,074	(42,278)		527,854	696,916	169,062	5.4	(7,829)	31,308
4297	Yamhill Education Service District	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4306	Amity School District	0.02617916%		21,823,439,551	4,656,807,074	(697,261)	2,161,450,927	478,058	237,100	(240,958)	5.4	(129,122)	(44,622)
4307 4309	Columbia School District 5J	0.00000000% 0.12459770%	0.00000000% 0.12413047%	21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	0 (80,208)	2,161,450,927 2,161,450,927	0 2,683,019	3,143,985	460,966	5.4 5.4	(14,853)	85,364
4309	Scappoose School District Redmond School District 2J	0.12459770%		21,823,439,551	4,656,807,074	(3,381,320)	2,161,450,927	7,753,507	8,489,941	736,434	5.4	(626,170)	136,377
4312	Reedsport School District	0.03117229%	0.03061267%	21,823,439,551	4,656,807,074	(96,068)	2,161,450,927	661.678	517.560	(144,118)	5.4	(17,790)	(26.689)
4313	Forest Grove School District	0.35401230%		21,823,439,551	4,656,807,074	(1,157,445)		7,506,068	8,098,967	592,899	5.4	(214,342)	109,796
4314	Willamina School District 30J	0.05528087%		21,823,439,551	4,656,807,074	(753,521)	2,161,450,927	1,099,993	1,337,198	237,205	5.4	(139,541)	43,927
4315	John Day School District	0.02520729%		21,823,439,551	4,656,807,074	(525,296)	2,161,450,927	478,703	299,683	(179,020)	5.4	(97,277)	(33,152)
4316	Tigard-Tualatin School District 23J	0.77126855%		21,823,439,551	4,656,807,074	(2,566,426)	2,161,450,927	16,347,453	19,873,923	3,526,470	5.4	(475,264)	653,050
4317	Sherwood School District 88J	0.29700318%	0.28560023%	21,823,439,551	4,656,807,074	(1,957,502)	2,161,450,927	6,173,109	7,265,338	1,092,229	5.4	(362,500)	202,265
4320	Rainier School District 13	0.04386640%		21,823,439,551	4,656,807,074	(686,598)	2,161,450,927	861,701	588,148	(273,553)	5.4	(127,148)	(50,658)
4321	North Clackamas School District 12	0.80379776%	0.78604343%	21,823,439,551	4,656,807,074	(3,047,820)	2,161,450,927	16,989,943	15,303,559	(1,686,384)	5.4	(564,411)	(312,293)
4323	Estacada School District 108	0.08566327%	0.08769662%	21,823,439,551	4,656,807,074	349,057	2,161,450,927	1,895,519	1,767,498	(128,021)	5.4	64,640	(23,708)
4324	Centennial School District 28	0.44625165%		21,823,439,551	4,656,807,074	(2,176,119)			11,141,784	1,770,269	5.4	(402,985)	327,828
4326	Harney County School District 3	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	6,566	6,566	5.4	0	1,216
4327	Jordan Valley School District 3	0.00757327%		21,823,439,551	4,656,807,074	(136,273)		146,534	199,600	53,066	5.4	(25,236)	9,827
4329	Gervais School District 1	0.03474950%		21,823,439,551	4,656,807,074	(519,769)	2,161,450,927	685,649	158,011	(527,638)	5.4 5.4	(96,254)	(97,711)
4330 4331	Vale School District 84 Molalla River School District	0.06605193% 0.06367016%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(857,708) (2,295,048)	2,161,450,927 2,161,450,927	1,319,686 1,087,230	1,673,529 1,239	353,843 (1,085,991)	5.4 5.4	(158,835) (425,009)	65,526 (201,109)
4332	Gresham-Barlow School District 10	0.50559722%		21,823,439,551	4,656,807,074	(8,293,394)	2,161,450,927	9,884,014	9,694,408	(1,065,991)	5.4	(1,535,814)	(35,112)
4333	Canby School District	0.19210755%	0.43720009%	21,823,439,551	4,656,807,074	(2.505.394)	2,161,450,927	3,836,856	2.221.776	(1,615,080)	5.4	(463,962)	(299,089)
4334	Cascade School District 5	0.09419257%		21,823,439,551	4,656,807,074	(41,483)	2,161,450,927	2,030,703	1,456,324	(574,379)	5.4	(7,682)	(106,366)
4335	Milton-Freewater Unified School District 7	0.06292530%	0.05931237%	21.823.439.551	4,656,807,074	(620,219)	2,161,450,927	1,282,008	617,774	(664,234)	5.4	(114,855)	(123,006)
4336	Nestucca Valley School District 101	0.02778565%	0.03030899%	21,823,439,551	4,656,807,074	433,172	2,161,450,927	655,114	736,872	81,758	5.4	80,217	15,140
4337	Sherman County School District	0.01372901%	0.01130038%	21,823,439,551	4,656,807,074	(416,915)	2,161,450,927	244,252	2,017,570	1,773,318	5.4	(77,206)	328,392
4338	Three Rivers U J School District	0.23966842%	0.22278607%	21,823,439,551	4,656,807,074	(2,898,131)	2,161,450,927	4,815,412	4,821,941	6,529	5.4	(536,691)	1,209
4339	Lebanon Community School District	0.25655807%	0.26300866%	21,823,439,551	4,656,807,074	1,107,349	2,161,450,927	5,684,803	6,409,888	725,085	5.4	205,065	134,275
4340	Monroe School District 1J	0.02152615%		21,823,439,551	4,656,807,074	(512,214)	2,161,450,927	400,784	430,483	29,699	5.4	(94,854)	5,500
4341	Hillsboro School District 1J	1.15870694%		21,823,439,551	4,656,807,074	(12,501,257)		23,470,848	23,850,281	379,433	5.4	(2,315,048)	70,265
4342	North Santiam School District 29J	0.08533631%	0.08007615%	21,823,439,551	4,656,807,074	(902,993)	2,161,450,927	1,730,807	1,139,414	(591,393)	5.4	(167,221)	(109,517)
4343	Harrisburg Sschool District 7	0.05287731%		21,823,439,551	4,656,807,074	(1,436,571)	2,161,450,927	962,038	1,312,133	350,095	5.4	(266,032)	64,832
4344 4345	South Wasco County School District 1	0.01908543%		21,823,439,551	4,656,807,074 4,656,807,074	147,676	2,161,450,927	431,116 5,081,794	589,240	158,124	5.4 5.4	27,347	29,282 560,324
4345 4346	Oregon Trail School District 46 Knappa School District 4	0.24631121% 0.03297550%		21,823,439,551 21,823,439,551	4,656,807,074	(1,922,815) 207.547	2,161,450,927 2,161,450,927	738.881	8,107,542 934,701	3,025,748 195.820	5.4	(356,077) 38.435	36.263
4347	Clatskanie School District 6J	0.05041284%		21,823,439,551	4,656,807,074	298,532	2,161,450,927	,	1,385,568	258,331	5.4	55,284	47,839
4348	Lourdes Charter School	0.00075601%		21,823,439,551	4,656,807,074	78,247	2,161,450,927	26,193	51,079	24,886	5.4	14,490	4,609
4350	Ridgeline Montessori	0.01054063%	0.00997454%	21,823,439,551	4,656,807,074	(97,178)		215,595	305,840	90,245	5.4	(17,996)	16,712
4351	The Village School	0.00307652%		21,823,439,551	4,656,807,074	(70,869)	2,161,450,927	57,574	68,749	11,175	5.4	(13,124)	2,069
4352	Armadillo Technical Institute	0.00483291%		21,823,439,551	4,656,807,074	2,373	2,161,450,927	104,760	107,221	2,461	5.4	439	456
4354	Opal Charter School	0.00223964%	0.00238586%	21,823,439,551	4,656,807,074	25,101	2,161,450,927	51,569	94,259	42,690	5.4	4,648	7,906
4355	Three Rivers Charter School	0.00810635%	0.00776130%	21,823,439,551	4,656,807,074	(59,234)	2,161,450,927	167,757	196,686	28,929	5.4	(10,969)	5,357
4358	Detroit Lake Charter School	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4360	Luckiamute Valley Charter School	0.01174991%		21,823,439,551	4,656,807,074	(205,909)	2,161,450,927	228,043	267,566	39,523	5.4	(38,131)	7,319
4361	Rimrock Expeditionary Alternative Learning	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4362	Kings Valley Charter School	0.00082778%		21,823,439,551	4,656,807,074	1,449	2,161,450,927	18,074	20,565	2,491	5.4	268	461
4363	Multisensory Learning Academy	0.02123514%		21,823,439,551	4,656,807,074	14,971	2,161,450,927	460,872	718,492	257,620	5.4	2,772	47,707
4365 4366	Mitch Charter School	0.00797955%	0.00792940% 0.01307286%	21,823,439,551	4,656,807,074	(8,609) 30.304	2,161,450,927	171,390 282,563	261,864 320,903	90,474 38.340	5.4 5.4	(1,594)	16,754
4366 4367	Sand Ridge Charter School Arthur Academy Charter School	0.01289633% 0.04504635%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(690,093)	2,161,450,927 2,161,450,927		320,903 889,938	38,340 3,173	5.4 5.4	5,612 (127,795)	7,100 588
4007	Author Academy Charter School	0.0400403370	0.0410203970	21,020,408,001	4,000,007,074	(030,033)	2,101,430,921	000,700	009,930	3,173	J. 4	(121,195)	366



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

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer	•	at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate	Contributions for	Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4369	Trillium Charter School	0.01253169%	0.00003243%	21,823,439,551	4,656,807,074	(2,145,701)	2,161,450,927	701	0		5.4	(397,352)	(130)
4370	Howard Street Charter School, Inc.	0.00428481%		21,823,439,551	4,656,807,074	233,856	2,161,450,927	122,059	159,911	37,852	5.4	43,307	7,010
4371	The Lighthouse School	0.00688847%		21,823,439,551	4,656,807,074	382,995	2,161,450,927	197,114	197,012	(102)	5.4	70,925	(19)
4373	Sheridan Japanese School Foundation	0.00318436%		21,823,439,551	4,656,807,074	(62,342)	2,161,450,927	60,979	91,155	30,176	5.4	(11,545)	5,588
4374	Ione School District	0.01785187%		21,823,439,551	4,656,807,074	(242,854)	2,161,450,927	355,282	483,719	128,437	5.4 5.4	(44,973)	23,785
4375 4376	Eddyville Charter School Four Rivers Community School	0.00957920% 0.01628336%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	699,425 (256,274)	2,161,450,927 2,161,450,927	295,114 319.689	340,100 432,677	44,986 112.988	5.4 5.4	129,523 (47,458)	8,331 20.924
4378	Mosier Community School	0.01025336%		21,823,439,551	4,656,807,074	(16,665)	2,161,450,927	219,489	243,269	23,780	5.4	(3,086)	4,404
4379	Siletz Valley School	0.00777186%		21,823,439,551	4,656,807,074	100,575	2,161,450,927	180,648	283,487	102,839	5.4	18,625	19,044
4380	The Emerson School	0.00574232%		21,823,439,551	4,656,807,074	(132,355)	2,161,450,927	107,453	131.876	24,423	5.4	(24,510)	4,523
4381	North Wasco County School District 21	0.13439729%		21,823,439,551	4,656,807,074	(3,115,739)	2,161,450,927	2,512,629	2,510,921	(1,708)	5.4	(576,989)	(316)
4382	Self Enhancement Inc	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4383	City View Charter School	0.00930651%	0.00906819%	21,823,439,551	4,656,807,074	(40,912)	2,161,450,927	196,004	263,951	67,947	5.4	(7,576)	12,583
4386	Nixyaawii Community School	0.00570868%	0.00574020%	21,823,439,551	4,656,807,074	5,411	2,161,450,927	124,072	142,486	18,414	5.4	1,002	3,410
4388	West Lane Tech	0.00506197%	0.00513339%	21,823,439,551	4,656,807,074	12,260	2,161,450,927	110,956	148,929	37,973	5.4	2,270	7,032
4390	Oregon Connections Academy	0.11157385%		21,823,439,551	4,656,807,074	243,164	2,161,450,927	2,442,231	3,587,864	1,145,633	5.4	45,030	212,154
4392	Eagleridge High School	0.00971829%		21,823,439,551	4,656,807,074	(209,375)	2,161,450,927	183,694	183,589	(105)	5.4	(38,773)	(19)
4393	Cascade Heights Public Charter School	0.00990260%		21,823,439,551	4,656,807,074	(196,507)	2,161,450,927	189,298	227,091	37,793	5.4	(36,390)	6,999
4395	Siletz Valley Early College Academy	0.00317407%		21,823,439,551	4,656,807,074	(263,974)	2,161,450,927	35,369	0	(35,369)	5.4	(48,884)	(6,550)
4396	Sweet Home Charter School	0.00553681%		21,823,439,551	4,656,807,074	(68,517)	2,161,450,927	111,048	143,792	32,744	5.4	(12,688)	6,064
4397 4398	Springwater Environmental Sciences School LEP High	0.00834650% 0.00000000%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	282,471 0	2,161,450,927 2,161,450,927	215,972	248,053	32,081 0	5.4 5.4	52,309 0	5,941 0
4400	Phoenix School	0.00540321%		21,823,439,551	4,656,807,074	117.983	2,161,450,927	131.643	146.601	14,958	5.4	21.849	2,770
4401	Ballston Community School	0.00340321%		21,823,439,551	4,656,807,074	21,938	2,161,450,927	48,380	44,288	(4,092)	5.4	4,063	(758)
4402	Sage Community School	0.0005343%		21,823,439,551	4,656,807,074	75,924	2,161,450,927	10.715	14,200	(10,715)	5.4	14,060	(1,984)
4403	Portland Village School	0.00852825%		21,823,439,551	4,656,807,074	800,319	2,161,450,927	285,102	396,360	111,258	5.4	148,207	20,603
4404	Alliance Charter Academy	0.01716580%		21,823,439,551	4,656,807,074	93,601	2,161,450,927	382,816	485,209	102,393	5.4	17,334	18,962
4405	Forest Grove Community School	0.00949583%	0.00787591%	21,823,439,551	4,656,807,074	(278,086)	2,161,450,927	170,234	226,672	56,438	5.4	(51,497)	10,451
4407	Madrone Trail Public Charter School	0.00965039%	0.00853132%	21,823,439,551	4,656,807,074	(192,107)	2,161,450,927	184,400	269,297	84,897	5.4	(35,575)	15,722
4408	Muddy Creek Charter School	0.00465822%	0.00564085%	21,823,439,551	4,656,807,074	168,685	2,161,450,927	121,924	120,478	(1,446)	5.4	31,238	(268)
4409	Southwest Charter School	0.00879490%		21,823,439,551	4,656,807,074	(11,344)	2,161,450,927	188,669	171,744	(16,925)	5.4	(2,101)	(3,134)
4410	Ace Academy	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4411	Sherwood Charter School	0.00794882%		21,823,439,551	4,656,807,074	(82,234)	2,161,450,927	161,456	198,159	36,703	5.4	(15,229)	6,797
4412	Estacada Web Academy	0.02290117%		21,823,439,551	4,656,807,074	721,258	2,161,450,927	585,811	901,160	315,349 0	5.4 5.4	133,566	58,398
4413 4414	Marcola Early College Academy	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4 5.4	0	0
4414	Marcola Web Academy Lewis And Clark Montessori Charter School	0.00000000% 0.01953852%		21,823,439,551 21,823,439,551	4,656,807,074 4,656,807,074	(39,386)	2,161,450,927 2,161,450,927	417,357	380,506	(36,851)	5.4	(7,294)	(6,824)
4419	Silvies River Web Academy	0.00932540%		21,823,439,551	4,656,807,074	737,286	2,161,450,927	294.396	468.157	173,761	5.4	136,534	32,178
4420	Oregon Virtual Academy	0.04893893%		21,823,439,551	4,656,807,074	161,107	2,161,450,927	1,078,076	1,605,808	527,732	5.4	29,835	97,728
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%		21,823,439,551	4,656,807,074	0	2.161.450.927	0	0		5.4	0	0
4422	Redmond Proficiency Academy	0.03687017%	0.03107995%	21,823,439,551	4,656,807,074	(993,986)	2,161,450,927	671,778	977,992	306,214	5.4	(184,071)	56,706
4423	Molalla River Academy	0.00894564%	0.01022136%	21,823,439,551	4,656,807,074	218,999	2,161,450,927	220,930	263,422	42,492	5.4	40,555	7,869
4424	The Ivy School	0.00696295%	0.01093593%	21,823,439,551	4,656,807,074	682,027	2,161,450,927	236,375	239,351	2,976	5.4	126,301	551
4429	Clackamas Web Academy	0.00012635%		21,823,439,551	4,656,807,074	(298)	2,161,450,927	2,694	4,024	1,330	5.4	(55)	246
4430	Clackamas Charter Alliance 2	0.00098942%		21,823,439,551	4,656,807,074	(9,025)	2,161,450,927	20,250	23,971	3,721	5.4	(1,671)	689
4431	Corbett Charter School	0.00000000%		21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4432	Renaissance Public Academy	0.00041813%		21,823,439,551	4,656,807,074	(71,779)		0	89,590	89,590	5.4	(13,292)	16,591
4433	Powell Butte Community Charter School	0.00957176%		21,823,439,551	4,656,807,074	218,423	2,161,450,927	234,391	258,253	23,862	5.4	40,449	4,419
4434 4435	Logos Public Charter School Sunny Wolf Charter School	0.03400415% 0.00697253%		21,823,439,551 21.823,439,551	4,656,807,074 4,656,807,074	5,943 98.059	2,161,450,927 2,161,450,927	735,731 163.054	872,925 216,508	137,194 53,454	5.4 5.4	1,101 18.159	25,406 9.899
4435 4436	Academy Of Arts & Academics	0.00697253%		21,823,439,551	4,656,807,074	98,059	2,161,450,927	103,054	216,508	53,454	5.4 5.4	18,159	9,899
4436	Center for Advance Learning	0.0000000%		21,823,439,551	4,656,807,074	(310,952)	2,161,450,927	167,738	278,630	110,892	5.4	(57,584)	20,536
4439	Homesource Family Charter	0.00000000%		21,823,439,551	4,656,807,074	(310,932)	2,161,450,927	0	270,030	110,032	5.4	(57,504)	20,530
4440	Sheridan Allprep Academy	0.00603146%		21,823,439,551	4,656,807,074	(141,395)		112,564	565,883	453,319	5.4	(26,184)	83,948
4441	Baker Web Academy	0.07059989%		21,823,439,551	4,656,807,074	2,041,622	2,161,450,927	1,783,043	2,636,212	853,169	5.4	378,078	157,994
4443	Knova Learning Oreogn	0.01195495%	0.01020204%	21,823,439,551	4,656,807,074	(300,915)	2,161,450,927	220,512	281,484	60,972	5.4	(55,725)	11,291
4444	Bennett Pearson Academy, Inc.	0.00687802%	0.00435651%	21,823,439,551	4,656,807,074	(432,858)	2,161,450,927	94,164	173,857	79,693	5.4	(80,159)	14,758



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

												New Deterred	New Deterred
						Net Deferred						Outflow/(Inflow) Due to	Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in Proportionate	Contributions for	Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Measurement Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4446	Coburg Community Charter School	0.00924422%	0.01051176%	21,823,439,551	4,656,807,074	217,594	2,161,450,927	227,207	283,359	56,152	5.4	40,295	10,399
4447	Arco Iris Spanish Immersion Charter School	0.01150902%	0.01392393%	21,823,439,551	4,656,807,074	414,558	2,161,450,927	300,959	386,701	85,742	5.4	76,770	15,878
4448	Gresham Barlow Web Academy	0.01958351%	0.02156212%	21,823,439,551	4,656,807,074	339,661	2,161,450,927	466,055	669,571	203,516	5.4	62,900	37,688
4449	Mosier Middle School	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4450	Sauvie Island Academy	0.00952383%	0.01234379%	21,823,439,551	4,656,807,074	484,092	2,161,450,927	266,805	264,286	(2,519)	5.4	89,647	(466)
4451	River's Edge Academy Charter School	0.00734000%	0.00550466%	21,823,439,551	4,656,807,074	(315,066)	2,161,450,927	118,981	107,577	(11,404)	5.4	(58,346)	(2,112)
4452	South Columbia Family School	0.00223201%	0.00212389%	21,823,439,551	4,656,807,074	(18,561)	2,161,450,927	45,907	80,055	34,148	5.4	(3,437)	6,324
4453	Woodland Educational Initiative	0.00816470%		21,823,439,551	4,656,807,074	(654,485)	2,161,450,927	94,070	158,878	64,808	5.4	(121,201)	12,001
4454	Le Monde Immersion Charter School	0.01119191%	0.01367918%	21,823,439,551	4,656,807,074	426,981	2,161,450,927	295,669	372,946	77,277	5.4	79,071	14,311
4455	Hope Chinese Charter School	0.01512134%	0.01504994%	21,823,439,551	4,656,807,074	(12,257)	2,161,450,927	325,297	374,213	48,916	5.4	(2,270)	9,059
4456	Insight School of Oregon Charter	0.01030134%	0.01553670%	21,823,439,551	4,656,807,074	898,735	2,161,450,927	335,818	582,210	246,392	5.4	166,432	45,628
4457	Oregon Virtual Education East	0.00096915%	0.00094044%	21,823,439,551	4,656,807,074	(4,929)	2,161,450,927	20,327	3,295	(17,032)	5.4	(913)	(3,154)
4458	Oregon Virtual Education West	0.00096400%	0.00094044%	21,823,439,551	4,656,807,074	(4,045)	2,161,450,927	20,327	3,295	(17,032)	5.4	(749)	(3,154)
4459	Crater Lake Charter Academy	0.01015037%		21,823,439,551	4,656,807,074	32,603	2,161,450,927	223,500	266,161	42,661	5.4	6,038	7,900
4460	Kairos Pdx	0.00987217%		21,823,439,551	4,656,807,074	269,108	2,161,450,927	247,265	375,702	128,437	5.4	49,835	23,785
4461	Mountain View Academy	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	0	0	5.4	0	0
4462	Bend International School	0.00872301%	0.00772556%	21,823,439,551	4,656,807,074	(171,228)	2,161,450,927	166,984	191,261	24,277	5.4	(31,709)	4,496
4463	Dallas Community School-Community Innovation Partners	0.00415686%	0.00431995%	21,823,439,551	4,656,807,074	27,997	2,161,450,927	93,374	136,601	43,227	5.4	5,185	8,005
4464	The Valley School Of Southern Oregon	0.00350342%		21,823,439,551	4,656,807,074	(30,017)	2,161,450,927	71,945	117,317	45,372	5.4	(5,559)	8,402
4465	Bridge Educational Foundation	0.00190191%	0.00170291%	21,823,439,551	4,656,807,074	(34,162)	2,161,450,927	36,808	19,425	(17,383)	5.4	(6,326)	(3,219)
4467	Cannon Beach Academy	0.00231960%	0.00216527%	21,823,439,551	4,656,807,074	(26,493)	2,161,450,927	46,801	53,101	6,300	5.4	(4,906)	1,167
4468	Frontier Charter Academy	0.01172144%	0.01832267%	21,823,439,551	4,656,807,074	1,133,209	2,161,450,927	396,036	604,022	207,986	5.4	209,854	38,516
4469	Desert Sky Montessori	0.00464312%		21,823,439,551	4,656,807,074	255,474	2,161,450,927	132,525	119,327	(13,198)	5.4	47,310	(2,444)
4470	Oregon Family School	0.00122289%	0.00984049%	21,823,439,551	4,656,807,074	1,479,352	2,161,450,927	212,697	383,186	170,489	5.4	273,954	31,572
4471	Wahtonka Community School	0.00043044%	0.00288646%	21,823,439,551	4,656,807,074	421,616	2,161,450,927	62,389	111,233	48,844	5.4	78,077	9,045
4472	Valley Inquiry Charter School	0.00000000%	0.00000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	14,452	14,452	5.4	0	2,676
4473	Willamette Connections Academy	0.00000000%	0.00339721%	21,823,439,551	4,656,807,074	583,186	2,161,450,927	73,429	655,891	582,462	5.4	107,997	107,863
4474	Oregon for Quality Virtual Education Inc	0.00000000%	0.0000000%	21,823,439,551	4,656,807,074	0	2,161,450,927	0	21,050	21,050	5.4	0	3,898
4479	Harmony Academy	0.00000000%	0.00271601%	21,823,439,551	4,656,807,074	466,248	2,161,450,927	58,705	81,857	23,152	5.4	86,342	4,287



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
1000 1000	State Agencies State Agencies	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	163,908,641 (47,606,123)	133,555,189 (38,790,174)	30,353,452 (8,815,949)	30,353,452 (8,815,949)	30,353,452 (8,815,949)	30,353,452 (8,815,949)	30,353,452 (8,815,949)	12,141,381 (3,526,378)	0
1000	State Agencies State Agencies	6/30/2020	Proportion	5.3	3.3	94,996,745	59,148,917	17,923,914	17,923,914	17,923,914	17,923,914	5,377,175	(3,320,376)	0
1000	State Agencies State Agencies	6/30/2019	Contribution	5.3	3.3	(73,020,118)	(45,465,356)	(13,777,381)	(13,777,381)	(13,777,381)	(13,777,381)	(4,133,213)	0	0
1000	State Agencies	6/30/2018	Proportion	5.2	2.2	146,234,220	61,868,323	28,121,965	28,121,965	28,121,965	5,624,393	(4,100,210)	0	0
1000	State Agencies	6/30/2018	Contribution	5.2	2.2	(73,555,360)	(31,119,575)		(14,145,262)	(14,145,262)	(2,829,051)	0	0	0
1000	State Agencies	6/30/2017	Proportion	5.2	1.2	(33,094,896)	(7,637,285)		(6,364,402)	(1,272,883)	(_,==,==)	0	0	0
1000	State Agencies	6/30/2017	Contribution	5.2	1.2	6,863,692	1,583,930	1,319,941	1,319,941	263,989	0	0	0	0
1000	State Agencies	6/30/2016	Proportion	5.3	0.3	40,502,935	2,292,618	7,642,064	2,292,618	0	0	0	0	0
1000	State Agencies	6/30/2016	Contribution	5.3	0.3	(4,236,247)	(239,786)	(799,292)	(239,786)	0	0	0	0	0
1000	State Agencies	6/30/2015	Proportion	5.3	0.0	80,917,710	0	4,580,248	0	0	0	0	0	0
1000	State Agencies	6/30/2015	Contribution	5.3	0.0	1,938,204	0	109,711	0	0	0	0	0	0
1039	SAIF	6/30/2020	Proportion	5.4	4.4	(1,649,978)	(1,344,427)		(305,551)	(305,551)	(305,551)	(305,551)	(122,223)	0
1039	SAIF	6/30/2020	Contribution	5.4	4.4	3,539,797	2,884,279	655,518	655,518	655,518	655,518	655,518	262,207	0
1039	SAIF	6/30/2019	Proportion	5.3	3.3	(49,492,918)	(30,816,346)	(9,338,286)	(9,338,286)	(9,338,286)	(9,338,286)	(2,801,488)	0	0
1039	SAIF	6/30/2019	Contribution	5.3	3.3	98,247,504	61,172,974	18,537,265	18,537,265	18,537,265	18,537,265	5,561,179	0	0
1039	SAIF	6/30/2018	Proportion	5.2	2.2	4,117,013	1,741,814	791,733	791,733	791,733	158,348	0	0	0
1039	SAIF	6/30/2018	Contribution	5.2	2.2	(2,070,845)	(876,127)		(398,239)	(398,239)	(79,649)	0	0	0
1039	SAIF	6/30/2017	Proportion	5.2	1.2	(931,739)	(215,016)		(179,181)	(35,835)	0	0	0	0
1039	SAIF	6/30/2017	Contribution	5.2	1.2	193,237	44,593	37,161	37,161	7,432	0	0	0	0
1039 1039	SAIF SAIF	6/30/2016	Proportion	5.3 5.3	0.3 0.3	1,140,302	64,546	215,151	64,546	0	0	0	0	0
1039	SAIF	6/30/2016	Contribution	5.3 5.3	0.3	(119,265)	(6,751)		(6,751)	0	0	0	0	0
1039	SAIF	6/30/2015	Proportion	5.3 5.3	0.0	2,278,121	0	128,950	0	0	0	0	•	0
1252		6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	4.4	54,567 39,509,414	32,192,856	3,089 7,316,558	7,316,558	7,316,558	7,316,558	7,316,558	0 2,926,624	0
1252	Oregon State University Oregon State University	6/30/2020	Contribution	5.4	4.4	22,956,008	18,704,895	4,251,113	4,251,113	4,251,113	4,251,113	4,251,113	1,700,443	0
1252	Oregon State University	6/30/2020	Proportion	5.3	3.3	7,483,081	4,659,277	1,411,902	1,411,902	1,411,902	1,411,902	4,251,113	1,700,443	0
1252	Oregon State University	6/30/2019	Contribution	5.3	3.3	(5,751,938)	(3,581,396)		(1,085,271)	(1,085,271)	(1,085,271)	(325,583)	0	0
1252	Oregon State University	6/30/2018	Proportion	5.2	2.2	11,519,157	4,873,490	2,215,223	2,215,223	2,215,223	443,044	(323,300)	0	0
1252	Oregon State University	6/30/2018	Contribution	5.2	2.2	(5,794,100)	(2,451,350)		(1,114,250)	(1,114,250)	(222,850)	0	0	0
1252	Oregon State University	6/30/2017	Proportion	5.2	1.2	(2,606,950)	(601,604)		(501,337)	(100,267)	0	0	0	Ö
1252	Oregon State University	6/30/2017	Contribution	5.2	1.2	540.667	124,769	103.974	103,974	20,795	0	0	0	o o
1252	Oregon State University	6/30/2016	Proportion	5.3	0.3	3,190,496	180,594	601,980	180,594	0	0	0	0	0
1252	Oregon State University	6/30/2016	Contribution	5.3	0.3	(333,698)	(18,888)		(18,888)	0	0	0	0	0
1252	Oregon State University	6/30/2015	Proportion	5.3	0.0	6,374,047	0	360,795	0	0	0	0	0	0
1252	Oregon State University	6/30/2015	Contribution	5.3	0.0	152,676	0	8,642	0	0	0	0	0	0
2000	Lake County	6/30/2020	Proportion	5.4	4.4	132,754	108,170		24,584	24,584	24,584	24,584	9,834	0
2000	Lake County	6/30/2020	Contribution	5.4	4.4	(20,704)	(16,870)		(3,834)	(3,834)	(3,834)	(3,834)	(1,534)	0
2000	Lake County	6/30/2019	Proportion	5.3	3.3	(261,123)	(162,587)		(49,268)	(49,268)	(49,268)	(14,783)	0	0
2000	Lake County	6/30/2019	Contribution	5.3	3.3	(207,221)	(129,025)		(39,098)	(39,098)	(39,098)	(11,731)	0	0
2000	Lake County	6/30/2018	Proportion	5.2	2.2	327,290	138,470	62,940	62,940	62,940	12,590	0	0	0
2000	Lake County	6/30/2018	Contribution	5.2	2.2	(129,182)	(54,653)		(24,843)	(24,843)	(4,967)	0	0	0
2000	Lake County	6/30/2017	Proportion	5.2	1.2	(743,154)	(171,498)		(142,914)	(28,584)	0	0	0	0
2000	Lake County	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(12,539) 594,476	(2,895)	(2,411) 112,165	(2,411)	(484)	0	0	0	0
2000	Lake County	6/30/2016	Proportion	5.3 5.3	0.3		33,651		33,651	0	0	0	0	0
2000 2000	Lake County Lake County	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(68,161) (273,389)	(3,856)	(12,861) (15,474)	(3,856)	0	0	0	0	0
2000	Lake County	6/30/2015	Contribution	5.3	0.0	52,748	0	2,988	0	0	0	0	0	0
2000	Clackamas County	6/30/2020	Proportion	5.4	4.4	13,449,753	10,959,058	2,490,695	2,490,695	2,490,695	2,490,695	2,490,695	996,278	0
2001	Clackamas County	6/30/2020	Contribution	5.4	4.4	2.619.473	2.134.385	485.088	485.088	485.088	485.088	485.088	194.033	0
2001	Clackamas County	6/30/2019	Proportion	5.3	3.3	(5.789.500)	(3,604,784)		(1.092.358)	(1,092,358)	(1,092,358)	(327.710)	0	0
2001	Clackamas County	6/30/2019	Contribution	5.3	3.3	(1,403,202)	(873,692)		(264,755)	(264,755)	(264,755)	(79,427)	0	0
2001	Clackamas County	6/30/2018	Proportion	5.2	2.2	10,157,460	4,297,386	1,953,358	1,953,358	1,953,358	390,670	0	0	o o
2001	Clackamas County	6/30/2018	Contribution	5.2	2.2	(547,388)	(231,587)	(105,267)	(105,267)	(105,267)	(21,053)	0	0	0
2001	Clackamas County	6/30/2017	Proportion	5.2	1.2	(8,532,157)	(1,968,961)	(1,640,799)	(1,640,799)	(328,162)	0	0	0	0
2001	Clackamas County	6/30/2017	Contribution	5.2	1.2	4,999,619	1,153,759	961,465	961,465	192,294	0	0	0	0
2001	Clackamas County	6/30/2016	Proportion	5.3	0.3	(4,961,335)	(280,830)	(936,101)	(280,830)	0	0	0	0	0
2001	Clackamas County	6/30/2016	Contribution	5.3	0.3	5,267,983	298,188	993,959	298,188	0	0	0	0	0
2001	Clackamas County	6/30/2015	Proportion	5.3	0.0	(10,989,155)	0	(622,030)	0	0	0	0	0	0
2001	Clackamas County	6/30/2015	Contribution	5.3	0.0	5,424,463	0	307,043	0	0	0	0	0	0
2002	Curry County	6/30/2020	Proportion	5.4	4.4	583,571	475,502		108,069	108,069	108,069	108,069	43,226	0
2002	Curry County	6/30/2020	Contribution	5.4	4.4	(744,221)	(606,402)		(137,819)	(137,819)	(137,819)	(137,819)	(55,126)	0
2002	Curry County	6/30/2019	Proportion	5.3	3.3	(92,720)	(57,732)		(17,494)	(17,494)	(17,494)	(5,250)	0	0
2002	Curry County	6/30/2019	Contribution	5.3	3.3	(1,075,227)	(669,481)		(202,873)	(202,873)	(202,873)	(60,862)	0	0
2002	Curry County	6/30/2018	Proportion	5.2	2.2	(88,609)	(37,489)		(17,040)	(17,040)	(3,409)	0	0	0
2002	Curry County	6/30/2018	Contribution	5.2	2.2	(850,638)	(359,886)		(163,584)	(163,584)	(32,718)	0	0	0
2002	Curry County	6/30/2017	Proportion	5.2	1.2	130,851	30,195	25,164	25,164	5,031	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2002	Employer Name Curry County	Recognition 6/30/2017	Contribution	5.2	1.2	(565,303)	(130,455)			(21,743)	Expense	Expense	Expense	Subsequent Expense
2002	Curry County	6/30/2016	Proportion	5.3	0.3	304,321	17,226	57,419	17,226	(21,740)	0	0	0	0
2002	Curry County	6/30/2016	Contribution	5.3	0.3	(370,059)	(20,949)			0	0	0	0	0
2002	Curry County	6/30/2015	Proportion	5.3	0.0	(442,586)	0	(25,051)	0	0	0	0	0	0
2002	Curry County	6/30/2015	Contribution	5.3	0.0	(223,156)	0	(12,631)	0	0	0	0	0	0
2003	Douglas County	6/30/2020	Proportion	5.4	4.4	(2,246,550)	(1,830,522)		(416,028)	(416,028)	(416,028)		(166,410)	
2003 2003	Douglas County Douglas County	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(2,021,696) (2,199,117)	(1,647,308) (1,369,261)	(374,388) (414,928)	(374,388) (414,928)	(374,388) (414,928)	(374,388) (414,928)	(374,388) (124,477)	(149,756)	0
2003	Douglas County Douglas County	6/30/2019	Contribution	5.3	3.3	(3,977,151)	(2,476,339)			(750,406)	(750,406)		0	0
2003	Douglas County Douglas County	6/30/2018	Proportion	5.2	2.2	1,426,095	603,348	274,249	274,249	274,249	54,850	(223,121)	0	0
2003	Douglas County	6/30/2018	Contribution	5.2	2.2	(2,694,095)	(1,139,810)			(518,095)	(103,620)	0	0	0
2003	Douglas County	6/30/2017	Proportion	5.2	1.2	(3,556,133)	(820,649)			(136,778)	0	0	0	0
2003	Douglas County	6/30/2017	Contribution	5.2	1.2	(897,387)	(207,091)			(34,517)	0	0	0	0
2003	Douglas County	6/30/2016	Proportion	5.3	0.3	(1,615,354)	(91,434)			0	0	0	0	0
2003 2003	Douglas County Douglas County	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(145,276) (6,923,160)	(8,221)	(27,411) (391,880)	(8,221)	0	0	0	0	0
2003	Douglas County Douglas County	6/30/2015	Contribution	5.3	0.0	(6,923,160)	0	(391,880)	0	0	0	0	0	0
2003	Harney County	6/30/2020	Proportion	5.4	4.4	(726,368)	(591,855)		(134.513)	(134.513)	(134.513)	(134,513)	(53,803)	0
2004	Harney County	6/30/2020	Contribution	5.4	4.4	(101,098)	(82,376)			(18,722)	(18,722)		(7,488)	0
2004	Harney County	6/30/2019	Proportion	5.3	3.3	423,132	263,460	79,836	79,836	79,836	79,836	23,952	0	0
2004	Harney County	6/30/2019	Contribution	5.3	3.3	(290,528)	(180,894)		(54,817)	(54,817)	(54,817)	(16,443)	0	0
2004	Harney County	6/30/2018	Proportion	5.2	2.2	183,530	77,648	35,294	35,294	35,294	7,060	0	0	0
2004	Harney County	6/30/2018	Contribution	5.2	2.2	(114,863)	(48,596)		(22,089)	(22,089)	(4,418)		0	0
2004 2004	Harney County	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(293,588) 4,025	(67,752) 929	(56,459) 774	(56,459) 774	(11,293) 155	0	0	0	0
2004	Harney County Harney County	6/30/2017	Proportion	5.3	0.3	(88,324)	(4,999)		(4,999)	0	0	0	0	0
2004	Harney County	6/30/2016	Contribution	5.3	0.3	(29,686)	(1,681)		(1,681)	0	0	0	0	0
2004	Harney County	6/30/2015	Proportion	5.3	0.0	(56,220)	0	(3,180)	(1,001)	0	o 0	0	0	0
2004	Harney County	6/30/2015	Contribution	5.3	0.0	5,740	0	325	0	0	0	0	0	0
2005	Jackson County	6/30/2020	Proportion	5.4	4.4	1,830,090	1,491,184	338,906	338,906	338,906	338,906	338,906	135,560	0
2005	Jackson County	6/30/2020	Contribution	5.4	4.4	(226,567)	(184,610)		(41,957)	(41,957)	(41,957)	(41,957)	(16,782)	
2005	Jackson County	6/30/2019	Proportion	5.3	3.3	(12,722,420)	(7,921,506)			(2,400,457)	(2,400,457)		0	0
2005 2005	Jackson County Jackson County	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	17,763,683 (6,905,351)	11,060,407 (2,921,495)	3,351,638 (1,327,952)	3,351,638 (1,327,952)	3,351,638 (1,327,952)	3,351,638 (265,591)	1,005,493	0	0
2005	Jackson County	6/30/2018	Contribution	5.2	2.2	(960,478)	(406,357)	(1,327,932)	(1,327,932)	(1,327,932)	(36,943)	0	0	0
2005	Jackson County	6/30/2017	Proportion	5.2	1.2	201,616	46,528	38,772	38,772	7,756	(00,010)	0	0	0
2005	Jackson County	6/30/2017	Contribution	5.2	1.2	(74,288)	(17,144)	(14,286)	(14,286)	(2,858)	0	0	0	0
2005	Jackson County	6/30/2016	Proportion	5.3	0.3	(1,391,550)	(78,765)		(78,765)	0	0	0	0	0
2005	Jackson County	6/30/2016	Contribution	5.3	0.3	609,148	34,478	114,934	34,478	0	0	0	0	0
2005	Jackson County	6/30/2015	Proportion	5.3	0.0	(2,639,385)	0	(149,400)	0	0	0	0	0	0
2005 2006	Jackson County	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	501,352 (59,980)	0 (48,873)	28,377 (11,107)	0 (11,107)	(11,107)	0 (11,107)	0 (11,107)	0 (4,445)	0
2006	Jefferson County Jefferson County	6/30/2020	Contribution	5.4	4.4	2,781,725	2,266,591	515,134	515,134	515,134	515,134	515,134	206,055	0
2006	Jefferson County	6/30/2019	Proportion	5.3	3.3	(742,459)	(462,285)		(140,087)	(140,087)	(140,087)	(42,024)	200,000	0
2006	Jefferson County	6/30/2019	Contribution	5.3	3.3	1,254,820	781,304	236,758	236,758	236,758	236,758	71,030	0	0
2006	Jefferson County	6/30/2018	Proportion	5.2	2.2	(434,627)	(183,881)	(83,582)	(83,582)	(83,582)	(16,717)	0	0	0
2006	Jefferson County	6/30/2018	Contribution	5.2	2.2	1,004,318	424,904	193,138	193,138	193,138	38,628	0	0	0
2006	Jefferson County	6/30/2017	Proportion	5.2	1.2	(631,607)	(145,755)		(121,463)	(24,292)	0	0	0	0
2006 2006	Jefferson County Jefferson County	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	1,081,113 (412,389)	249,489 (23,344)	207,906 (77,809)	207,906 (23,344)	41,583	0	0	0	0
2006	Jefferson County	6/30/2016	Contribution	5.3	0.3	158.938	(23,344) 8.998	29.988	8.998	0	0	0	0	0
2006	Jefferson County	6/30/2015	Proportion	5.3	0.0	(98,098)	0,550	(5,553)		0	0	0	0	0
2006	Jefferson County	6/30/2015	Contribution	5.3	0.0	47,710	0	2,700	0	ō	Ö	0	0	0
2007	Klamath County	6/30/2020	Proportion	5.4	4.4	766,278	624,375	141,903	141,903	141,903	141,903	141,903	56,763	0
2007	Klamath County	6/30/2020	Contribution	5.4	4.4	(382,190)	(311,414)			(70,776)	(70,776)		(28,310)	
2007	Klamath County	6/30/2019	Proportion	5.3	3.3	349,500	217,614	65,943	65,943	65,943	65,943	19,785	0	0
2007	Klamath County	6/30/2019	Contribution	5.3	3.3	(351,790)	(219,040)		(66,375)	(66,375)	(66,375)	(19,915)	0	0
2007 2007	Klamath County Klamath County	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	193,824 (260,805)	82,002 (110,340)	37,274 (50,155)	37,274 (50,155)	37,274 (50,155)	7,454 (10,030)	0	0	0
2007	Klamath County Klamath County	6/30/2018	Proportion	5.2	1.2	(260,805)	(62,336)		(50,155)	(10,389)	(10,030)	0	0	0
2007	Klamath County	6/30/2017	Contribution	5.2	1.2	(134.658)	(31,074)		(25.896)	(5,178)	0	0	0	0
2007	Klamath County	6/30/2016	Proportion	5.3	0.3	(516,875)	(29,255)		(29,255)	(5,175)	ő	0	0	0
2007	Klamath County	6/30/2016	Contribution	5.3	0.3	(210,132)	(11,892)	(39,648)	(11,892)	0	0	0	0	0
2007	Klamath County	6/30/2015	Proportion	5.3	0.0	1,043,197	0	59,047	0	0	0	0	0	0
2007	Klamath County	6/30/2015	Contribution	5.3	0.0	(240,324)	0	(13,604)	0	0	0	0	0	0
2008	Lane County	6/30/2020	Proportion	5.4	4.4	(5,762,169)	(4,695,101)		(1,067,068)	(1,067,068)	(1,067,068)		(426,829)	
2008	Lane County	6/30/2020	Contribution	5.4	4.4	7,858,646	6,403,341	1,455,305	1,455,305	1,455,305	1,455,305	1,455,305	582,121	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer Specific Deferral	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
2008	Lane County	6/30/2019	Proportion	5.3	3.3	121,107	75,407	22,850	22,850	22,850	22,850	6,857	0	Oubsequent Expense
2008	Lane County	6/30/2019	Contribution	5.3	3.3	(9,076,253)	(5,651,251)		(1,712,501)	(1,712,501)	(1,712,501)	(513,748)	0	Ö
2008	Lane County	6/30/2018	Proportion	5.2	2.2	5,347,336	2,262,334	1,028,334	1,028,334	1,028,334	205,666	0	0	0
2008	Lane County	6/30/2018	Contribution	5.2	2.2	(6,136,224)	(2,596,095)	(1,180,043)	(1,180,043)	(1,180,043)	(236,009)	0	0	0
2008	Lane County	6/30/2017	Proportion	5.2	1.2	1,657,360	382,468	318,723	318,723	63,745	0	0	0	0
2008	Lane County	6/30/2017	Contribution	5.2	1.2	(3,079,578)	(710,670)		(592,227)	(118,443)	0	0	0	0
2008	Lane County	6/30/2016	Proportion	5.3	0.3	(1,992,440)	(112,780)		(112,780)	0	0	0	0	0
2008	Lane County	6/30/2016	Contribution	5.3	0.3	(848,415)	(48,025)		(48,025)	0	0	0	0	0
2008	Lane County	6/30/2015	Proportion	5.3	0.0	112,850	0	6,390	0	0	0	0	0	0
2008	Lane County	6/30/2015	Contribution	5.3	0.0 4.4	(1,451,225)	4 000 400	(82,145)	4 444 400	4 444 400	4 444 400	4 444 400	0	0
2009	Marion County	6/30/2020	Proportion	5.4	4.4	6,001,601	4,890,193		1,111,408	1,111,408	1,111,408	1,111,408 (318,087)	444,561 (127,236)	
2009 2009	Marion County Marion County	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	3.3	(1,717,671) (5,755,707)	(1,399,584)		(318,087) (1,085,982)	(318,087) (1,085,982)	(318,087) (1,085,982)	(318,087)	(127,236)	0
2009	Marion County Marion County	6/30/2019	Contribution	5.3	3.3	(3,705,468)	(2,307,178)		(699,145)	(699,145)	(699,145)	(209,743)	0	0
2009	Marion County	6/30/2018	Proportion	5.2	2.2	5.841.159	2,471,259		1,123,300	1,123,300	224,659	(209,743)	0	0
2009	Marion County	6/30/2018	Contribution	5.2	2.2	(3,650,795)	(1.544.567)		(702,076)	(702,076)	(140,415)	0	0	0
2009	Marion County	6/30/2017	Proportion	5.2	1.2	(2,547,236)	(587,824)		(489,853)	(97,971)	(140,410)	0	0	0
2009	Marion County	6/30/2017	Contribution	5.2	1.2	(398,718)	(92.010)		(76,677)	(15,333)	0	n	0	0
2009	Marion County	6/30/2016	Proportion	5.3	0.3	323.394	18.304	61.018	18.304	(13,333)	0	0	0	0
2009	Marion County	6/30/2016	Contribution	5.3	0.3	(776,209)	(43,934)		(43,934)	0	0	0	0	Ö
2009	Marion County	6/30/2015	Proportion	5.3	0.0	(837,470)	0	(47,405)	0	0	0	0	0	0
2009	Marion County	6/30/2015	Contribution	5.3	0.0	(551,841)	ő		0	ő	0	ő	0	Ö
2011	Washington County	6/30/2020	Proportion	5.4	4.4	2,289,285	1,865,343		423,942	423,942	423,942	423,942	169,575	0
2011	Washington County	6/30/2020	Contribution	5.4	4.4	3,507,180	2,857,702	649,478	649,478	649,478	649,478	649,478	259,790	0
2011	Washington County	6/30/2019	Proportion	5.3	3.3	(10,793,234)	(6,720,316)	(2,036,459)	(2,036,459)	(2,036,459)	(2,036,459)	(610,939)	0	Ö
2011	Washington County	6/30/2019	Contribution	5.3	3.3	15,380,762	9,576,700	2,902,031	2,902,031	2,902,031	2,902,031	870,607	0	0
2011	Washington County	6/30/2018	Proportion	5.2	2.2	12,001,599	5,077,599	2,308,000	2,308,000	2,308,000	461,599	0	0	0
2011	Washington County	6/30/2018	Contribution	5.2	2.2	(1,102,756)	(466,552)		(212,068)	(212,068)	(42,416)	0	0	0
2011	Washington County	6/30/2017	Proportion	5.2	1.2	(3,586,720)	(827,704)		(689,754)	(137,950)	0	0	0	0
2011	Washington County	6/30/2017	Contribution	5.2	1.2	3,395,625	783,605		653,005	130,600	0	0	0	0
2011	Washington County	6/30/2016	Proportion	5.3	0.3	(10,154,383)	(574,778)		(574,778)	0	0	0	0	0
2011	Washington County	6/30/2016	Contribution	5.3	0.3	3,280,827	185,707	619,024	185,707	0	0	0	0	0
2011	Washington County	6/30/2015	Proportion	5.3	0.0	(9,057,813)	0		0	0	0	0	0	0
2011	Washington County	6/30/2015	Contribution	5.3	0.0	2,047,027	0	115,867	. 0	0	0	0	0	0
2012	Grant County	6/30/2020	Proportion	5.4	4.4 4.4	136,147	110,935		25,212	25,212	25,212 (72,137)	25,212 (72,137)	10,087 (28,857)	0
2012	Grant County	6/30/2020	Contribution	5.4		(389,542)	(317,405)		(72,137)	(72,137)			(28,857)	0
2012 2012	Grant County Grant County	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	402,636 (417,379)	250,698 (259,877)	75,969 (78,751)	75,969 (78,751)	75,969 (78,751)	75,969 (78,751)	22,791 (23,624)	0	0
2012	Grant County	6/30/2019	Proportion	5.2	2.2	87,629	37,073	16,852	16,852	16,852	3,369	(23,624)	0	0
2012	Grant County	6/30/2018	Contribution	5.2	2.2	(336,426)	(142,335)		(64.697)	(64.697)	(12,941)	0	0	0
2012	Grant County	6/30/2017	Proportion	5.2	1.2	111.473	25,725		21.437	4,288	(12,541)	0	0	0
2012	Grant County	6/30/2017	Contribution	5.2	1.2	(222,192)	(51,276)		(42,729)	(8,547)	0	0	0	0
2012	Grant County	6/30/2016	Proportion	5.3	0.3	189,913	10,748		10.748	(5,5 11)	0	0	0	Ö
2012	Grant County	6/30/2016	Contribution	5.3	0.3	(192,126)	(10,876)		(10,876)	0	0	0	0	Ö
2012	Grant County	6/30/2015	Proportion	5.3	0.0	637,418	0	36,078	o´	0	0	0	0	0
2012	Grant County	6/30/2015	Contribution	5.3	0.0	(140,632)	0	(7,962)	0	0	0	0	0	0
2013	Umatilla County	6/30/2020	Proportion	5.4	4.4	(125,117)	(101,947)	(23,170)	(23,170)	(23,170)	(23,170)	(23,170)	(9,267)	0
2013	Umatilla County	6/30/2020	Contribution	5.4	4.4	(433,295)	(353,055)		(80,240)	(80,240)	(80,240)	(80,240)	(32,095)	
2013	Umatilla County	6/30/2019	Proportion	5.3	3.3	1,310,304	815,850		247,227	247,227	247,227	74,169	0	0
2013	Umatilla County	6/30/2019	Contribution	5.3	3.3	(1,090,041)	(678,705)		(205,668)	(205,668)	(205,668)	(61,701)	0	0
2013	Umatilla County	6/30/2018	Proportion	5.2	2.2	(306,114)	(129,510)		(58,868)	(58,868)	(11,774)	0	0	0
2013	Umatilla County	6/30/2018	Contribution	5.2	2.2	(660,915)	(279,618)		(127,099)	(127,099)	(25,420)	0	0	0
2013	Umatilla County	6/30/2017	Proportion	5.2	1.2	249,599	57,599		48,000	9,599	0	0	0	0
2013	Umatilla County	6/30/2017	Contribution	5.2	1.2	(358,077)	(82,633)		(68,861)	(13,772)	0	0	0	0
2013	Umatilla County	6/30/2016	Proportion	5.3	0.3	897,422	50,797	169,325	50,797	0	0	0	0	0
2013	Umatilla County	6/30/2016	Contribution	5.3	0.3	(282,076)	(15,966)		(15,966)	0	0	0	0	0
2013	Umatilla County	6/30/2015	Proportion	5.3	0.0	96,345	0	5,455	0	0	0	0	0	0
2013 2014	Umatilla County	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	(181,099) 2,692,190	2,193,636	(10,249) 498,554	498,554	0 498,554	498,554	0 498,554	0 199,420	0
2014	Linn County Linn County	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	2,692,190 (15,892)	2,193,636 (12,949)		498,554 (2,943)	498,554 (2,943)	498,554 (2,943)	498,554 (2,943)	199,420 (1,177)	
2014	Linn County Linn County	6/30/2020	Proportion	5.4	3.3	(2,645,248)	(12,949)		(2,943)	(2,943)	(2,943)	(2,943)	(1,177)	0
2014	Linn County Linn County	6/30/2019	Contribution	5.3 5.3	3.3	(2,645,248)	(798,216)		(499,103)	(241,884)	(499,103)	(72,564)	0	0
2014	Linn County	6/30/2019	Proportion	5.2	2.2	3,903,810	1,651,611	750,733	750,733	750,733	150,145	(12,304)	0	0
2014	Linn County	6/30/2018	Contribution	5.2	2.2	(789,984)	(334,224)		(151,920)	(151,920)	(30,384)	0	0	0
2014	Linn County	6/30/2017	Proportion	5.2	1.2	(2,128,804)	(491,264)		(409,385)	(81,879)	(30,304)	0	0	0
	Linn County	6/30/2017	Contribution	5.2	1.2	1,153,066	266,094		221,743	44,351	0	0	0	0
2014														

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2014	Linn County	6/30/2016	Contribution	5.3	0.3	1,324,584	74,974	249,922	74,974	0	0		0	Cubsequent Expense
2014	Linn County	6/30/2015	Proportion	5.3	0.0	(3,686,333)	0	(208,658)	0	0	0	0	0	(
2014	Linn County	6/30/2015	Contribution	5.3	0.0	973,568	0	55,108	0	0	0	0	0	C
2015	Yamhill County	6/30/2020	Proportion	5.4	4.4	3,641,006	2,966,746	674,260	674,260	674,260	674,260		269,706	C
2015 2015	Yamhill County Yamhill County	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	882,342 (575,191)	718,945 (358,137)	163,397 (108,527)	163,397 (108,527)	163,397 (108,527)	163,397 (108,527)	163,397) (32,556	65,357	C
2015	Yamhill County	6/30/2019	Proportion Contribution	5.3	3.3	143,700	89,474	27,113	27,113	27,113	27,113		0	
2015	Yamhill County	6/30/2018	Proportion	5.2	2.2	1,122,269	474,806	215,821	215,821	215,821	43,164		0	Ö
2015	Yamhill County	6/30/2018	Contribution	5.2	2.2	190,919	80,774	36,715	36,715	36,715	7,344		0	0
2015	Yamhill County	6/30/2017	Proportion	5.2	1.2	(675,896)	(155,976)	(129,980)	(129,980)	(25,996)	0	0	0	C
2015	Yamhill County	6/30/2017	Contribution	5.2	1.2	680,245	156,981	130,816	130,816	26,165	0	0	0	C
2015	Yamhill County	6/30/2016	Proportion	5.3	0.3	(160,202)	(9,067)		(9,067)	0	0	0	0	(
2015 2015	Yamhill County Yamhill County	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	601,388 (952,857)	34,043	113,469 (53,937)	34,043	0	0	0	0	(
2015	Yamhill County Yamhill County	6/30/2015	Contribution	5.3 5.3	0.0	(952,857) 590,952	0	33,452	0	0	0	0	0	Ů
2016	Sherman County	6/30/2010	Proportion	5.4	4.4	529,654	431,570	98,084	98,084	98,084	98,084	98,084	39,234	(
2016	Sherman County	6/30/2020	Contribution	5.4	4.4	12,452	10,146	2,306	2,306	2,306	2,306		922	Č
2016	Sherman County	6/30/2019	Proportion	5.3	3.3	(813,900)	(506,768)	(153,566)	(153,566)	(153,566)	(153,566)	(46,070)	0	(
2016	Sherman County	6/30/2019	Contribution	5.3	3.3	1,522,573	948,017	287,278	287,278	287,278	287,278		0	(
2016	Sherman County	6/30/2018	Proportion	5.2	2.2	28,832	12,197	5,545	5,545	5,545	1,107		0	(
2016 2016	Sherman County	6/30/2018	Contribution	5.2 5.2	2.2 1.2	30,522	12,912	5,870	5,870 (22,140)	5,870	1,172	0	0	C
2016	Sherman County Sherman County	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2	(115,127) 82,071	(26,567) 18,939	(22,140) 15,783	(22,140)	(4,427) 3,156	0	0	0	(
2016	Sherman County	6/30/2017	Proportion	5.3	0.3	(134,142)	(7,592)	(25,310)	(7,592)	3,130	0	0	0	(
2016	Sherman County	6/30/2016	Contribution	5.3	0.3	102,560	5,805	19,351	5,805	Ö	0	0	0	(
2016	Sherman County	6/30/2015	Proportion	5.3	0.0	(177,290)	0	(10,035)	0	0	0	0	0	Ċ
2016	Sherman County	6/30/2015	Contribution	5.3	0.0	92,878	0	5,258	0	0	0	0	0	(
2017	Columbia County	6/30/2020	Proportion	5.4	4.4	296,689	241,747	54,942	54,942	54,942	54,942		21,979	(
2017	Columbia County	6/30/2020	Contribution	5.4	4.4	(231,307)	(188,472)		(42,835)	(42,835)	(42,835)		(17,132)	
2017 2017	Columbia County Columbia County	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	946,360 (643,328)	589,244 (400,562)	178,558 (121,383)	178,558 (121,383)	178,558 (121,383)	178,558 (121,383)		0	(
2017	Columbia County	6/30/2018	Proportion	5.2	2.2	1,303,492	551,476	250,672	250,672	250,672	50,132		, 0	C
2017	Columbia County	6/30/2018	Contribution	5.2	2.2	(551,083)	(233,149)		(105,978)	(105,978)	(21,193)		0	Ö
2017	Columbia County	6/30/2017	Proportion	5.2	1.2	1,136,740	262,324	218,604	218,604	43,720	0	0	0	0
2017	Columbia County	6/30/2017	Contribution	5.2	1.2	(159,057)	(36,705)		(30,588)	(6,117)	0	0	0	0
2017	Columbia County	6/30/2016	Proportion	5.3	0.3	144,163	8,158	27,201	8,158	0	0	0	0	C
2017	Columbia County	6/30/2016	Contribution	5.3	0.3	(30,794)	(1,744)		(1,744)	0	0	0	0	C
2017 2017	Columbia County Columbia County	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(401,656) (58,186)	0	(22,736)	0	0	0	0	0	0
2017	Coos County	6/30/2013	Proportion	5.4	4.4	2,022,142	1.647.671	374.471	374.471	374.471	374.471	•	149.787	0
2018	Coos County	6/30/2020	Contribution	5.4	4.4	442,393	360,468	81,925	81,925	81,925	81,925		32.768	Ö
2018	Coos County	6/30/2019	Proportion	5.3	3.3	(1,244,705)	(775,005)		(234,850)	(234,850)	(234,850)		0	0
2018	Coos County	6/30/2019	Contribution	5.3	3.3	91,670	57,078	17,296	17,296	17,296	17,296	5,190	0	C
2018	Coos County	6/30/2018	Proportion	5.2	2.2	1,149,359	486,266	221,031	221,031	221,031	44,204		0	C
2018	Coos County	6/30/2018	Contribution	5.2	2.2	113,868	48,174	21,898	21,898	21,898	4,378		0	C
2018 2018	Coos County Coos County	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(1,059,531) 666,339	(244,507) 153,771	(203,756) 128,142	(203,756) 128,142	(40,751) 25,629	0	0	0	0
2018	Coos County	6/30/2017	Proportion	5.2	0.3	(439.623)	(24.883)		(24,883)	25,629	0	0	0	(
2018	Coos County	6/30/2016	Contribution	5.3	0.3	662,572	37,502	125,014	37,502	0	0	0	0	C
2018	Coos County	6/30/2015	Proportion	5.3	0.0	(1,049,884)	0	(59,429)	0	0	0	0	0	(
2018	Coos County	6/30/2015	Contribution	5.3	0.0	612,426	0	34,666	0	0	0	0	0	(
2020	Wasco County	6/30/2020	Proportion	5.4	4.4	(2,075,878)	(1,691,456)		(384,422)	(384,422)				(
2020 2020	Wasco County Wasco County	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	3,964,265 (2,440,411)	3,230,142 (1,519,501)	734,123 (460,455)	734,123 (460.455)	734,123 (460,455)	734,123 (460,455)		293,650	C ,
2020	Wasco County Wasco County	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(2,440,411)	(1,519,501) 2,279,355	(460,455) 690.713	(460,455) 690.713	(460,455) 690,713	(460,455)		0	(
2020	Wasco County	6/30/2019	Proportion	5.2	2.2	495,260	2,279,333	95,242	95,242	95.242	19.050		0	(
2020	Wasco County	6/30/2018	Contribution	5.2	2.2	(250,380)	(105,930)	(48,150)	(48,150)	(48,150)	(9,630)		0	Č
2020	Wasco County	6/30/2017	Proportion	5.2	1.2	462,567	106,747	88,955	88,955	17,792	0	0	0	Ċ
2020	Wasco County	6/30/2017	Contribution	5.2	1.2	28,189	6,505	5,421	5,421	1,084	0	0	0	(
2020	Wasco County	6/30/2016	Proportion	5.3	0.3	(210,920)	(11,940)	(39,796)	(11,940)	0	0	0	0	(
2020	Wasco County	6/30/2016	Contribution	5.3	0.3	140,852	7,972	26,576	7,972	0	0	0	0	(
2020	Wasco County	6/30/2015	Proportion	5.3 5.3	0.0	(771,890)	0	(43,690)	0	0	0	0	0	9
2020 2021	Wasco County Baker County	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	51,815 (332,252)	(270,724)	2,935 (61,528)	(61,528)	(61,528)	(61,528)) (61,528	(24,612)	
2021	Baker County	6/30/2020	Contribution	5.4	4.4	(332,232)	7,183	1,633	1,633	1,633	1,633		(24,612)	
2021	Baker County	6/30/2019	Proportion	5.3	3.3	(416,476)	(259,316)		(78,580)	(78,580)	(78,580)			i
2021	Baker County	6/30/2019	Contribution	5.3	3.3	335,224	208,724	63,250	63,250	63,250	63,250		0	(

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2021	Employer Name Baker County	6/30/2018	Proportion	5.2	2.2	465,412	196,906	89,502	89,502	89,502	17,902	Cxpense	Expense 0	Subsequent Expense
2021	Baker County	6/30/2018	Contribution	5.2	2.2	(143,863)	(60,865)		(27,666)	(27,666)	(5,533)	0	0	
2021	Baker County	6/30/2017	Proportion	5.2	1.2	(493,267)	(113,831)	(94,859)	(94,859)	(18,972)	0	0	0	(
2021	Baker County	6/30/2017	Contribution	5.2	1.2	26,741	6,173	5,142	5,142	1,031	0	0	0	(
2021	Baker County	6/30/2016	Proportion	5.3	0.3	(34,748)	(1,968)		(1,968)	0	0	0	0	(
2021 2021	Baker County Baker County	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	51,868 (502,712)	2,938	9,786 (28,457)	2,938	0	0	0	0	(
2021	Baker County	6/30/2015	Contribution	5.3	0.0	47,457	0	2,687	0	0	0	0	0	(
2022	Gilliam County	6/30/2020	Proportion	5.4	4.4	(2,344,837)	(1,910,608)		(434,229)	(434,229)	(434,229)	(434,229)	(173,692)	Č
2022	Gilliam County	6/30/2020	Contribution	5.4	4.4	4,608,225	3,754,850	853,375	853,375	853,375	853,375	853,375	341,350	Ċ
2022	Gilliam County	6/30/2019	Proportion	5.3	3.3	(162,530)	(101,198)		(30,666)	(30,666)	(30,666)	(9,200)	0	(
2022	Gilliam County	6/30/2019	Contribution	5.3	3.3	(23,224)	(14,460)		(4,382)	(4,382)	(4,382)	(1,314)	0	(
2022	Gilliam County	6/30/2018	Proportion	5.2	2.2	36,534	15,456	7,026	7,026	7,026	1,404	0	0	(
2022 2022	Gilliam County Gilliam County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(14,921) (181,959)	(6,314) (41,991)		(2,869) (34,992)	(2,869) (6,999)	(576)	0	0	(
2022	Gilliam County	6/30/2017	Contribution	5.2	1.2	39.769	9.177	7.648	7.648	1,529	0	0	0	(
2022	Gilliam County	6/30/2016	Proportion	5.3	0.3	(146,813)	(8,308)		(8,308)	0	0	0	0	Č
2022	Gilliam County	6/30/2016	Contribution	5.3	0.3	31,467	1,782	5,937	1,782	0	0	0	0	(
2022	Gilliam County	6/30/2015	Proportion	5.3	0.0	(166,949)	0	(9,449)	0	0	0	0	0	Ċ
2022	Gilliam County	6/30/2015	Contribution	5.3	0.0	20,357	0	1,152	0	0	0	0	0	(
2023	Morrow County Rural School District Board	6/30/2020	Proportion	5.4	4.4 4.4	0	0	0	0	0	0	0	0	(
2023 2023	Morrow County Rural School District Board Morrow County Rural School District Board	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	(
2023	Morrow County Rural School District Board	6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
2023	Morrow County Rural School District Board	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	Č
2023	Morrow County Rural School District Board	6/30/2018	Contribution	5.2	2.2	0	ō	0	0	0	0	Ō	0	Ċ
2023	Morrow County Rural School District Board	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
2023	Morrow County Rural School District Board	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
2023	Morrow County Rural School District Board	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
2023 2023	Morrow County Rural School District Board Morrow County Rural School District Board	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	0 (762)	0	0 (42)	0	0	0	0	0	(
2023	Morrow County Rural School District Board	6/30/2015	Contribution	5.3	0.0	(702)	0	(42)	0	0	0	0	0	(
2027	Deschutes County	6/30/2020	Proportion	5.4	4.4	4,383,193	3,571,491	811,702	811,702	811,702	811,702	811,702	324,683	Č
2027	Deschutes County	6/30/2020	Contribution	5.4	4.4	(303,519)	(247,312)	(56,207)	(56,207)	(56,207)	(56,207)	(56,207)	(22,484)	Ċ
2027	Deschutes County	6/30/2019	Proportion	5.3	3.3	(3,192,223)	(1,987,611)		(602,306)	(602,306)	(602,306)	(180,693)	0	(
2027	Deschutes County	6/30/2019	Contribution	5.3	3.3	13,985,839	8,708,163	2,638,838	2,638,838	2,638,838	2,638,838	791,649	0	(
2027	Deschutes County	6/30/2018	Proportion	5.2	2.2	3,601,973	1,523,912	692,687	692,687	692,687	138,538	0	0	(
2027 2027	Deschutes County Deschutes County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(2,121,648) 1,044,253	(897,621) 240,981	(408,009) 200,818	(408,009) 200,818	(408,009) 40,163	(81,603)	0	0	(
2027	Deschutes County	6/30/2017	Contribution	5.2	1.2	(298,739)	(68,939)		(57.450)	(11,489)	0	0	0	(
2027	Deschutes County	6/30/2016	Proportion	5.3	0.3	28,588	1,618	5,394	1,618	(11,100)	0	0	0	Č
2027	Deschutes County	6/30/2016	Contribution	5.3	0.3	(282,231)	(15,976)	(53,251)	(15,976)	0	0	0	0	(
2027	Deschutes County	6/30/2015	Proportion	5.3	0.0	(1,463,211)	0	(82,821)	0	0	0	0	0	(
2027	Deschutes County	6/30/2015	Contribution	5.3	0.0	(215,780)	0	(12,215)	0	0	0	0	0	9
2028	Union County	6/30/2020	Proportion	5.4 5.4	4.4	0	0	0	0	0	0	0	0	9
2028 2028	Union County Union County	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	(
2028	Union County	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Č
2028	Union County	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2028	Union County	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
2028	Union County	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
2028	Union County	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
2028 2028	Union County Union County	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	(
2028	Union County Union County	6/30/2015	Proportion	5.3 5.3	0.3	0	0	0	0	0	0	0	0	(
2028	Union County	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
2035	Hood River County	6/30/2020	Proportion	5.4	4.4	(749,077)	(610,359)	(138,718)	(138,718)	(138,718)	(138,718)	(138,718)	(55,487)	Ċ
2035	Hood River County	6/30/2020	Contribution	5.4	4.4	(281,270)	(229,183)		(52,087)	(52,087)	(52,087)	(52,087)	(20,835)	(
2035	Hood River County	6/30/2019	Proportion	5.3	3.3	105,713	65,821	19,946	19,946	19,946	19,946	5,983	0	(
2035	Hood River County	6/30/2019	Contribution	5.3	3.3	(563,458)	(350,832)		(106,313)	(106,313)	(106,313)	(31,893)	0	(
2035 2035	Hood River County	6/30/2018	Proportion	5.2 5.2	2.2 2.2	325,343	137,645	62,566	62,566	62,566	12,513	0	0	
2035 2035	Hood River County Hood River County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(517,919) 302,440	(219,119) 69,792		(99,600) 58.162	(99,600) 11,630	(19,919)	0	0	
2035	Hood River County	6/30/2017	Contribution	5.2	1.2	(247,695)	(57,159)		(47,634)	(9,525)	0	0	0	
2035	Hood River County	6/30/2016	Proportion	5.3	0.3	148,210	8,390	27,964	8,390	(3,323)	0	0	0	Č
2035	Hood River County	6/30/2016	Contribution	5.3	0.3	(261,542)	(14,802)		(14,802)	0	0	0	0	Č
2035	Hood River County	6/30/2015	Proportion	5.3	0.0	396,379	` 0	22,439	0	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

Employer		Measurement					Measurement Date	Recognized in	Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 2035	Employer Name Hood River County	Recognition	Contribution	Amortization Period 5.3	Period 0.0	Outflow/(Inflow)	Outflow/(Inflow)	Expense (12.266)	Expense	Expense	Expense	Expense	Expense 0	Subsequent Expense
2035	Clatsop County	6/30/2015 6/30/2020	Proportion	5.4	4.4	(218,506) 1,713,419	1,396,119	(12,366) 317,300	317,300	317,300	317,300	317,300	126,919	0
2036	Clatsop County	6/30/2020	Contribution	5.4	4.4	(405,576)	(330,469)		(75,107)	(75,107)	(75,107)		(30,041)	
2036	Clatsop County	6/30/2019	Proportion	5.3	3.3	386,622	240,726		72,948	72,948	72,948	21,882	0	0
2036	Clatsop County	6/30/2019	Contribution	5.3	3.3	(799,813)	(497,997)		(150,908)	(150,908)	(150,908)		0	0
2036	Clatsop County	6/30/2018	Proportion	5.2	2.2	516,233	218,405	99,276	99,276	99,276	19,853	0	0	0
2036	Clatsop County	6/30/2018	Contribution	5.2	2.2	600,989	254,264	115,575	115,575	115,575	23,114	0	0	0
2036	Clatsop County	6/30/2017	Proportion	5.2	1.2	1,004,922	231,906	193,254	193,254	38,652	0	0	0	0
2036	Clatsop County	6/30/2017	Contribution	5.2	1.2	(513,214)	(118,434)		(98,695)	(19,739)	0	0	0	0
2036	Clatsop County	6/30/2016	Proportion	5.3	0.3	(353,108)	(19,988)		(19,988)	0	0	0	0	0
2036	Clatsop County	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(138,400) (412,013)	(7,835)	(26,113) (23,323)	(7,835)	0	0	0	0	0
2036 2036	Clatsop County Clatsop County	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(164,480)	0	(23,323)	0	0	0	0	0	0
2037	Polk County	6/30/2020	Proportion	5.4	4.4	1,952,357	1,590,809		361,548	361,548	361,548	361,548	144,617	0
2037	Polk County	6/30/2020	Contribution	5.4	4.4	206.902	168.587	38.315	38.315	38.315	38.315	38.315	15,327	0
2037	Polk County	6/30/2019	Proportion	5.3	3.3	(548,473)	(341,503)		(103,485)	(103,485)	(103,485)	(31,048)	0	0
2037	Polk County	6/30/2019	Contribution	5.3	3.3	(496,476)	(309,126)		(93,675)	(93,675)	(93,675)		0	0
2037	Polk County	6/30/2018	Proportion	5.2	2.2	1,713,125	724,784	329,447	329,447	329,447	65,890	0	0	0
2037	Polk County	6/30/2018	Contribution	5.2	2.2	(279,064)	(118,066)		(53,666)	(53,666)	(10,734)	0	0	0
2037	Polk County	6/30/2017	Proportion	5.2	1.2	333,904	77,056		64,212	12,844	0	0	0	0
2037	Polk County	6/30/2017	Contribution	5.2	1.2	328,354	75,774		63,145	12,629	0	0	0	0
2037	Polk County	6/30/2016	Proportion	5.3	0.3	77,088	4,363		4,363	0	0	0	0	0
2037	Polk County	6/30/2016	Contribution	5.3	0.3	407,646	23,076	76,914	23,076	0	0	0	0	0
2037	Polk County	6/30/2015	Proportion	5.3	0.0	(2,194,435)	0	(124,215)	0	0	0	0	0	0
2037	Polk County	6/30/2015	Contribution	5.3 5.4	0.0 4.4	253,425	(2.045.090)	14,345	(660 543)	(660 F43)	(660 543)	(660 543)	0 (267,817)	0
2038 2038	Multnomah County Multnomah County	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(3,615,532) (10,483,142)	(2,945,989) (8,541,819)		(669,543) (1,941,323)	(669,543) (1,941,323)	(669,543) (1,941,323)		(776,527)	
2038	Multnoman County	6/30/2020	Proportion	5.3	3.3	(3,609,407)	(2,247,367)		(1,941,323)	(681,020)	(681,020)		(776,527)	0
2038	Multnomah County	6/30/2019	Contribution	5.3	3.3	36,913,569	22,983,921	6,964,824	6,964,824	6,964,824	6,964,824	2,089,449	0	0
2038	Multnomah County	6/30/2018	Proportion	5.2	2.2	1,125,376	476,122		216,418	216,418	43,286	2,000,110	0	0
2038	Multnomah County	6/30/2018	Contribution	5.2	2.2	(1,842,903)	(779,691)		(354,404)	(354,404)	(70,883)	0	0	0
2038	Multnomah County	6/30/2017	Proportion	5.2	1.2	(14,367,255)	(3,315,519)		(2,762,934)	(552,585)	, o	0	0	0
2038	Multnomah County	6/30/2017	Contribution	5.2	1.2	28,313,439	6,533,871	5,444,892	5,444,892	1,088,979	0	0	0	0
2038	Multnomah County	6/30/2016	Proportion	5.3	0.3	(1,410,346)	(79,831)		(79,831)	0	0	0	0	0
2038	Multnomah County	6/30/2016	Contribution	5.3	0.3	28,414,405	1,608,365		1,608,365	0	0	0	0	0
2038	Multnomah County	6/30/2015	Proportion	5.3	0.0	(5,385,900)	0	(,)	0	0	0	0	0	0
2038	Multnomah County	6/30/2015	Contribution	5.3	0.0	2,864,396	0	162,136	0	0	0	0	0	0
2039 2039	Malheur County	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(308,706) 99,859	(251,538) 81,367	(57,168) 18,492	(57,168) 18,492	(57,168) 18.492	(57,168) 18,492	(57,168) 18,492	(22,866) 7,399	0
2039	Malheur County Malheur County	6/30/2020	Proportion	5.4	4.4 3.3	372,322	231.824	70.249	70,249	70,249	70.249	21,077	7,399	0
2039	Malheur County	6/30/2019	Contribution	5.3	3.3	(166.814)	(103,866)		(31,474)	(31,474)	(31,474)	(9,444)	0	0
2039	Malheur County	6/30/2018	Proportion	5.2	2.2	(250,675)	(106,054)		(48,207)	(48,207)	(9,640)	(3,111)	0	0
2039	Malheur County	6/30/2018	Contribution	5.2	2.2	(43,340)	(18,335)		(8,335)	(8,335)	(1,665)	0	0	0
2039	Malheur County	6/30/2017	Proportion	5.2	1.2	(120,943)	(27,911)		(23,258)	(4,653)	(1,555)	0	0	0
2039	Malheur County	6/30/2017	Contribution	5.2	1.2	95,866	22,122		18,436	3,686	0	0	0	0
2039	Malheur County	6/30/2016	Proportion	5.3	0.3	(305,683)	(17,303)		(17,303)	0	0	Ō	0	0
2039	Malheur County	6/30/2016	Contribution	5.3	0.3	182,244	10,314		10,314	0	0	0	0	0
2039	Malheur County	6/30/2015	Proportion	5.3	0.0	(28,875)	0	(1,635)	0	0	0	0	0	0
2039	Malheur County	6/30/2015	Contribution	5.3	0.0	164,336	0	9,301	0	0	0	0	0	0
2040 2040	Benton County	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(400,887)	(326,649) (531,656)		(74,238) (120,831)	(74,238) (120.831)	(74,238) (120,831)	(74,238) (120.831)	(29,697)	0
2040	Benton County	6/30/2020 6/30/2019	Contribution	5.4	4.4 3.3	(652,487) (827,854)	(531,656)		(120,831)	(120,831)			(48,332)	0
2040	Benton County Benton County	6/30/2019	Proportion Contribution	5.3	3.3	(827,854) 4,461,921	2,778,177		841.872	841,872	(156,199) 841.872	252.561	0	0
2040	Benton County	6/30/2018	Proportion	5.2	2.2	(90,175)	(38,152)		(17,341)	(17,341)	(3,470)		0	0
2040	Benton County	6/30/2018	Contribution	5.2	2.2	(1,038,397)	(439,321)		(199,692)	(199,692)	(39,937)	0	0	0
2040	Benton County	6/30/2017	Proportion	5.2	1.2	2,066,114	476,794		397,330	79,464	(55,557)	0	0	0
2040	Benton County	6/30/2017	Contribution	5.2	1.2	(621,062)	(143,322)		(119,435)	(23,887)	0	0	0	0
2040	Benton County	6/30/2016	Proportion	5.3	0.3	1,887,137	106,817	356,064	106,817	0	0	0	0	0
2040	Benton County	6/30/2016	Contribution	5.3	0.3	(441,270)	(24,980)	(83,258)	(24,980)	0	Ö	Ö	0	0
2040	Benton County	6/30/2015	Proportion	5.3	0.0	(93,140)	0	(5,270)	0	0	0	0	0	0
2040	Benton County	6/30/2015	Contribution	5.3	0.0	(199,234)	0	(,,0)	0	0	0	0	0	0
2042	Josephine County	6/30/2020	Proportion	5.4	4.4	4,292,036	3,497,215		794,821	794,821	794,821	794,821	317,931	0
2042	Josephine County	6/30/2020	Contribution	5.4	4.4	656,406	534,849	121,557	121,557	121,557	121,557	121,557	48,621	0
2042	Josephine County	6/30/2019	Proportion	5.3	3.3	2,741,408	1,706,914	517,247	517,247	517,247	517,247	155,173	0	0
2042 2042	Josephine County	6/30/2019	Contribution	5.3 5.2	3.3	138,409	86,179		26,115	26,115	26,115 43,469	7,834	0	0
2042	Josephine County Josephine County	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	1,130,244 334,925	478,179 141,698	217,355 64,409	217,355 64,409	217,355 64,409	43,469 12,880	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

2042 2042 2042 2042 2042 2042 2043 2043	Employer Name Josephine County Josephine County Josephine County Josephine County	Measurement Period for Initial Recognition 6/30/2017 6/30/2017	Source of Employer- Specific Deferral		Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow)
2042 2042 2042 2042 2042 2042 2042 2043 2043	Josephine County Josephine County Josephine County	6/30/2017	Specific Deferral					weasurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
2042 2042 2042 2042 2042 2043 2043 2043	Josephine County Josephine County			Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2042 2042 2042 2042 2043 2043 2043 2043	Josephine County	6/30/2017	Proportion	5.2	1.2	(256,775)	(59,255)		(49,380)	(9,875)	0	0	0	0
2042 2042 2042 2043 2043 2043 2043			Contribution	5.2	1.2	577,507	133,271	111,059	111,059	22,212	0	0	0	0
2042 2042 2043 2043 2043 2043	Josephine County	6/30/2016	Proportion	5.3	0.3	(1,025,177)	(58,027)		(58,027)	0	0	0	0	0
2042 2043 2043 2043 2043		6/30/2016	Contribution	5.3	0.3	385,869	21,844	72,805	21,844	0	0	0	0	0
2043 2043 2043 2043	Josephine County	6/30/2015	Proportion	5.3	0.0	(1,106,459)	0	(62,629)	0	0	0	0	0	(
2043 2043 2043	Josephine County Lincoln County	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	246,821 661,808	539,251	13,971 122,557	122,557	122,557	122,557	122,557	49,023	(
2043 2043	Lincoln County	6/30/2020	Contribution	5.4	4.4	(323,207)	(263,354)		(59,853)	(59,853)	(59,853)	(59,853)	(23,942)	
2043	Lincoln County	6/30/2019	Proportion	5.3	3.3	(147,561)	(91,877)		(27,842)	(27,842)	(27,842)			C
	Lincoln County	6/30/2019	Contribution	5.3	3.3	(62,660)	(39,014)		(11,823)	(11,823)		(3,545)		Č
	Lincoln County	6/30/2018	Proportion	5.2	2.2	171,796	72,682	33,038	33,038	33,038	6,606	0	0	Ċ
	Lincoln County	6/30/2018	Contribution	5.2	2.2	(326,688)	(138,213)		(62,825)	(62,825)	(12,563)	0	0	(
	Lincoln County	6/30/2017	Proportion	5.2	1.2	308,377	71,165	59,303	59,303	11,862	0	0	0	C
2043	Lincoln County	6/30/2017	Contribution	5.2	1.2	(145,803)	(33,647)	(28,039)	(28,039)	(5,608)	0	0	0	C
	Lincoln County	6/30/2016	Proportion	5.3	0.3	(56,372)	(3,192)		(3,192)	0	0	0	0	C
	Lincoln County	6/30/2016	Contribution	5.3	0.3	(72,588)	(4,108)		(4,108)	0	0	0	0	C
	Lincoln County	6/30/2015	Proportion	5.3	0.0	(355,056)	0	(20,096)	0	0	0	0	0	C
	Lincoln County	6/30/2015	Contribution	5.3	0.0	(55,886)	0	(3,161)	0	0	0	0	0	(
	Crook County	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	966,598 29.890	787,598	179,000 5.535	179,000 5.535	179,000	179,000 5.535	179,000 5.535	71,598 2,215	(
	Crook County Crook County	6/30/2020 6/30/2019	Proportion	5.4	4.4 3.3	(592,743)	24,355 (369,067)		5,535 (111,838)	5,535 (111,838)	5,535 (111,838)	(33,553)	2,215	(
	Crook County	6/30/2019	Contribution	5.3	3.3	(9,125)	(5,681)		(1,722)	(1,722)	(1,722)		0	(
	Crook County	6/30/2018	Proportion	5.2	2.2	615,784	260,524	118,420	118,420	118,420	23,684	(515)	0	
	Crook County	6/30/2018	Contribution	5.2	2.2	(167,888)	(71,030)		(32,286)	(32,286)	(6,458)		0	
	Crook County	6/30/2017	Proportion	5.2	1.2	451,237	104,133	86,776	86,776	17,357	(0, .00)	0	0	
	Crook County	6/30/2017	Contribution	5.2	1.2	(13,820)	(3,188)		(2,658)	(530)	0	0	0	
	Crook County	6/30/2016	Proportion	5.3	0.3	(64,049)	(3,624)	(12,085)	(3,624)	o o	0	0	0	(
2044	Crook County	6/30/2016	Contribution	5.3	0.3	(6,595)	(375)	(1,244)	(375)	0	0	0	0	(
	Crook County	6/30/2015	Proportion	5.3	0.0	8,964	0	509	0	0	0	0	0	C
	Crook County	6/30/2015	Contribution	5.3	0.0	(14,482)	0	(822)	0	0	0	0	0	(
	Wallowa County	6/30/2020	Proportion	5.4	4.4	(10,833)	(8,827)		(2,006)	(2,006)				
	Wallowa County	6/30/2020	Contribution	5.4	4.4	(30,883)	(25,164)		(5,719)	(5,719)			(2,288)	C
	Wallowa County	6/30/2019	Proportion	5.3	3.3	11,790	7,340	2,225	2,225	2,225	2,225	665	0	C
	Wallowa County	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(25,381) 2,978	(15,803) 1,259	(4,789) 573	(4,789) 573	(4,789) 573	(4,789) 113	(1,436)	0	Ĺ
	Wallowa County Wallowa County	6/30/2018	Proportion Contribution	5.2	2.2	(5,439)	(2,301)		(1,046)	(1,046)			0	(
	Wallowa County	6/30/2017	Proportion	5.2	1.2	(321)	(73)		(62)	(1,040)		0	0	
	Wallowa County	6/30/2017	Contribution	5.2	1.2	480	112		92	20	0	0	0	
	Wallowa County	6/30/2016	Proportion	5.3	0.3	(12,903)	(728)		(728)	0	0	0	0	(
	Wallowa County	6/30/2016	Contribution	5.3	0.3	1,686	96	318	96	0	0	0	0	Ċ
	Wallowa County	6/30/2015	Proportion	5.3	0.0	18,590	0	1,050	0	0	0	0	0	Ċ
	Wallowa County	6/30/2015	Contribution	5.3	0.0	(128)	0	(8)	0	0	0	0	0	C
2052	Tillamook County	6/30/2020	Proportion	5.4	4.4	1,564	1,274	290	290	290	290	290	114	C
2052	Tillamook County	6/30/2020	Contribution	5.4	4.4	(2,001)	(1,630)		(371)	(371)	(371)	(371)		(
2052	Tillamook County	6/30/2019	Proportion	5.3	3.3	(2,088)	(1,300)		(394)	(394)	(394)	(118)		(
2052	Tillamook County	6/30/2019	Contribution	5.3	3.3	(1,919)	(1,195)		(362)	(362)			0	(
2052	Tillamook County	6/30/2018	Proportion	5.2	2.2	1,451	614	279	279	279	56	0	0	9
2052	Tillamook County	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(1,683) (706)	(711)		(324)	(324)		0	0	
2052 2052	Tillamook County Tillamook County	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2 1.2	(706)	(162) (273)		(136)	(26)		0	0	(
2052	Tillamook County Tillamook County	6/30/2017	Proportion	5.2	0.3	(1,189)	(59)		(229)	(44)	0	0	0	
2052	Tillamook County	6/30/2016	Contribution	5.3	0.3	(945)	(55)		(55)	0	0	0	0	
2052	Tillamook County	6/30/2015	Proportion	5.3	0.0	(1,440)	(55)	(80)	0	0	0	0	0	
2052	Tillamook County	6/30/2015	Contribution	5.3	0.0	(1,022)	0	(57)	0	0	ő	0	0	
	State Judiciary	6/30/2020	Proportion	5.4	4.4	2,914,553	2,374,821	539,732	539,732	539,732	539,732	539,732	215,893	
	State Judiciary	6/30/2020	Contribution	5.4	4.4	(1,179,345)	(960,948)		(218,397)	(218,397)	(218,397)	(218,397)	(87,360)	
	State Judiciary	6/30/2019	Proportion	5.3	3.3	9,416,700	5,863,228	1,776,736	1,776,736	1,776,736	1,776,736	533,020	0	(
	State Judiciary	6/30/2019	Contribution	5.3	3.3	(1,370,063)	(853,059)		(258,502)	(258,502)	(258,502)	(77,553)	0	(
	State Judiciary	6/30/2018	Proportion	5.2	2.2	(2,287,456)	(967,771)		(439,895)	(439,895)	(87,981)	0	0	(
	State Judiciary	6/30/2018	Contribution	5.2	2.2	33,476	14,162	6,438	6,438	6,438	1,286	0	0	(
	State Judiciary	6/30/2017	Proportion	5.2	1.2	(89,760)	(20,712)		(17,262)	(3,450)	0	0	0	
	State Judiciary	6/30/2017	Contribution	5.2	1.2	322,150	74,342	61,952	61,952	12,390	0	0	0	
	State Judiciary	6/30/2016	Proportion	5.3	0.3	1,697,710	96,095	320,323	96,095	0	0	0	0	
	State Judiciary	6/30/2016	Contribution	5.3	0.3	748,479	42,369	141,222	42,369	0	0	0	0	
	State Judiciary	6/30/2015	Proportion	5.3	0.0	7,231,180	0	409,310	0	0	0	0	0	
	State Judiciary City of Roseburg	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	2,439,769 1,020,475	0 831,498	138,099 188,977	0 188,977	0 188,977	0 188,977	0 188,977	75,590	

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Magazzament D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflow
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2100	City of Roseburg	6/30/2020	Contribution	5.4	4.4	202,397	164,916	37,481	37,481	37,481	37,481	37,481	14,992	0
2100	City of Roseburg	6/30/2019	Proportion	5.3	3.3	(1,477,539)	(919,977)		(278,781)	(278,781)	(278,781)	(83,634)	0	0
2100 2100	City of Roseburg City of Roseburg	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(162,864) 558,526	(101,406) 236,299	(30,729) 107,409	(30,729) 107,409	(30,729) 107,409	(30,729) 21,481	(9,219)	0	0
2100	City of Roseburg City of Roseburg	6/30/2018	Contribution	5.2	2.2	558,526 (177,175)	(74,959)	(34,072)	(34,072)	(34,072)	(6,815)	0	0	0
2100	City of Roseburg	6/30/2017	Proportion	5.2	1.2	(416,759)	(96,175)		(80.146)	(16,029)	(0,013)	0	0	0
2100	City of Roseburg	6/30/2017	Contribution	5.2	1.2	290,986	67,150	55,959	55.959	11,191	0	0	0	0
2100	City of Roseburg	6/30/2016	Proportion	5.3	0.3	(1,021,641)	(57,831)	(192,762)	(57,831)	0	Ö	0	0	Ö
2100	City of Roseburg	6/30/2016	Contribution	5.3	0.3	340,660	19,285	64,275	19,285	0	0	0	0	0
2100	City of Roseburg	6/30/2015	Proportion	5.3	0.0	(1,218,021)	0	(68,946)	0	0	0	0	0	0
2100	City of Roseburg	6/30/2015	Contribution	5.3	0.0	199,987	0	11,322	0	0	0	0	0	0
2101	City of Salem	6/30/2020	Proportion	5.4	4.4	1,873,448	1,526,513	346,935	346,935	346,935	346,935	346,935	138,773	0
2101	City of Salem	6/30/2020	Contribution	5.4	4.4	144,750	117,944	26,806	26,806	26,806	26,806	26,806	10,720	0
2101	City of Salem	6/30/2019	Proportion	5.3	3.3	2,344,556	1,459,818	442,369	442,369	442,369	442,369	132,711	0	0
2101	City of Salem	6/30/2019	Contribution	5.3	3.3	(3,062,091)	(1,906,585)		(577,753)	(577,753)	(577,753)	(173,326)	0	0
2101	City of Salem	6/30/2018	Proportion	5.2	2.2	1,842,662	779,588	354,358	354,358	354,358	70,872	0	0	0
2101	City of Salem	6/30/2018	Contribution	5.2	2.2	(1,131,889)	(478,876)		(217,671)	(217,671)	(43,534)	0	0	0
2101	City of Salem	6/30/2017	Proportion	5.2	1.2	(2,380,949)	(549,449)	(457,875)	(457,875)	(91,574)	0	0	0	0
2101 2101	City of Salem City of Salem	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	1,534,097 (2,211,823)	354,021 (125,198)	295,019 (417,325)	295,019 (125,198)	59,002	0	0	0	0
2101	City of Salem	6/30/2016	Contribution	5.3	0.3	(2,211,823) 595,514	(125,198)	(417,325)	(125,198)	0	0	0	0	0
2101	City of Salem	6/30/2015	Proportion	5.3	0.0	(2,149,448)	33,709	(121,668)	33,709	0	0	0	0	0
2101	City of Salem	6/30/2015	Contribution	5.3	0.0	531,433	0	30,083	0	0	0	0	0	0
2102	City of Medford	6/30/2020	Proportion	5.4	4.4	(2,465,358)	(2,008,810)	(456,548)	(456,548)	(456,548)	(456,548)	(456,548)	(182,618)	0
2102	City of Medford	6/30/2020	Contribution	5.4	4.4	(465,583)	(379,364)	(86,219)	(86,219)	(86,219)	(86,219)	(86,219)	(34,488)	0
2102	City of Medford	6/30/2019	Proportion	5.3	3.3	(141,703)	(88,231)	(26,736)	(26,736)	(26,736)	(26,736)	(8,023)	0	0
2102	City of Medford	6/30/2019	Contribution	5.3	3.3	(2,074,039)	(1,291,383)	(391,328)	(391,328)	(391,328)	(391,328)	(117,399)	0	0
2102	City of Medford	6/30/2018	Proportion	5.2	2.2	2,462,691	1,041,909	473,594	473,594	473,594	94,721	0	0	0
2102	City of Medford	6/30/2018	Contribution	5.2	2.2	(1,267,033)	(536,053)	(243,660)	(243,660)	(243,660)	(48,733)	0	0	0
2102	City of Medford	6/30/2017	Proportion	5.2	1.2	(1,325,603)	(305,907)	(254,924)	(254,924)	(50,983)	0	0	0	0
2102	City of Medford	6/30/2017	Contribution	5.2	1.2	108,408	25,016	20,848	20,848	4,168	0	0	0	0
2102	City of Medford	6/30/2016	Proportion	5.3	0.3	(640,139)	(36,234)	(120,781)	(36,234)	0	0	0	0	0
2102	City of Medford	6/30/2016	Contribution	5.3	0.3	(118,554)	(6,709)		(6,709)	0	0	0	0	0
2102	City of Medford	6/30/2015	Proportion	5.3	0.0	(784,277)	0	(44,392)	0	0	0	0	0	0
2102	City of Medford	6/30/2015	Contribution	5.3	0.0 4.4	(32,654)	(4.044.050)	(1,849)	(440,400)	(440,400)	(440,400)	(440,400)	(404.007)	0
2103 2103	City of Albany City of Albany	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(2,227,442) 462,914	(1,814,953) 377,189	(412,489) 85,725	(412,489) 85,725	(412,489) 85,725	(412,489) 85,725	(412,489) 85,725	(164,997) 34,289	0
2103	City of Albany	6/30/2020	Proportion	5.3	3.3	(307.837)	(191,673)		(58,082)	(58,082)	(58,082)	(17,427)	34,209	0
2103	City of Albany	6/30/2019	Contribution	5.3	3.3	(1,433,415)	(892,503)	(270,456)	(270,456)	(270,456)	(270,456)	(81,135)	0	0
2103	City of Albany	6/30/2018	Proportion	5.2	2.2	3,422,030	1,447,781	658.083	658.083	658.083	131.615	(81,188)	0	0
2103	City of Albany	6/30/2018	Contribution	5.2	2.2	(304,597)	(128.869)	(58,576)	(58.576)	(58.576)	(11,717)	0	0	Ö
2103	City of Albany	6/30/2017	Proportion	5.2	1.2	(1,847,025)	(426,237)	(355,197)	(355,197)	(71,040)	` ′ 0′	0	0	0
2103	City of Albany	6/30/2017	Contribution	5.2	1.2	730,947	168,679	140,567	140,567	28,112	0	0	0	0
2103	City of Albany	6/30/2016	Proportion	5.3	0.3	(810,571)	(45,881)	(152,938)	(45,881)	0	0	0	0	0
2103	City of Albany	6/30/2016	Contribution	5.3	0.3	551,817	31,237	104,116	31,237	0	0	0	0	0
2103	City of Albany	6/30/2015	Proportion	5.3	0.0	(2,513,499)	0	(142,274)	0	0	0	0	0	0
2103	City of Albany	6/30/2015	Contribution	5.3	0.0	563,169	. 0	31,879	. 0	. 0	. 0	. 0	. 0	0
2104	City of Ashland	6/30/2020	Proportion	5.4	4.4	(1,425,912)	(1,161,854)		(264,058)	(264,058)	(264,058)	(264,058)	(105,622)	0
2104	City of Ashland	6/30/2020	Contribution	5.4	4.4	11,362	9,258	2,104	2,104	2,104	2,104	2,104	842	0
2104 2104	City of Ashland City of Ashland	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	378,463 (388,308)	235,647 (241,776)	71,408 (73,266)	71,408 (73,266)	71,408 (73,266)	71,408 (73,266)	21,423 (21,978)	0	0
2104 2104	City of Ashland City of Ashland	6/30/2019 6/30/2018	Proportion	5.3 5.2	3.3 2.2	(388,308)	(241,776)	(73,266)	(73,266) 135.153	(73,266)	(73,266) 27,031	(21,978)	0	0
2104 2104	City of Ashland City of Ashland	6/30/2018	Contribution	5.2 5.2	2.2	702,796 (9,926)	297,337 (4,199)		135,153 (1,909)	135,153 (1,909)	(381)	0	0	0
2104	City of Ashland	6/30/2018	Proportion	5.2	1.2	(1,146,255)	(264,519)		(220,434)	(44,085)	(381)	0	0	0
2104	City of Ashland	6/30/2017	Contribution	5.2	1.2	434,304	100,224	83,520	83,520	16,704	0	0	0	0
2104	City of Ashland	6/30/2017	Proportion	5.3	0.3	(1,367,543)	(77,408)		(77,408)	0,704	0	0	0	0
2104	City of Ashland	6/30/2016	Contribution	5.3	0.3	540,422	30,592	101,966	30,592	0	0	0	0	0
2104	City of Ashland	6/30/2015	Proportion	5.3	0.0	(1,828,442)	0	(103,497)	0	0	0	0	0	0
2104	City of Ashland	6/30/2015	Contribution	5.3	0.0	404,457	0	22,892	0	0	0	0	0	ő
2105	City of Astoria	6/30/2020	Proportion	5.4	4.4	1,091,632	889,478	202,154	202,154	202,154	202,154	202,154	80,862	0
2105	City of Astoria	6/30/2020	Contribution	5.4	4.4	99,836	81,348	18,488	18,488	18,488	18,488	18,488	7,396	0
2105	City of Astoria	6/30/2019	Proportion	5.3	3.3	(243,208)	(151,432)		(45,888)	(45,888)	(45,888)	(13,768)	0	0
2105	City of Astoria	6/30/2019	Contribution	5.3	3.3	28,973	18,039	5,467	5,467	5,467	5,467	1,638	0	0
2105	City of Astoria	6/30/2018	Proportion	5.2	2.2	(8,846)	(3,743)		(1,701)	(1,701)	(341)	0	0	0
2105	City of Astoria	6/30/2018	Contribution	5.2	2.2	(44,991)	(19,035)	(8,652)	(8,652)	(8,652)	(1,731)	0	0	0
2105	City of Astoria	6/30/2017	Proportion	5.2	1.2	(1,003,329)	(231,537)	(192,948)	(192,948)	(38,589)	0	0	0	0
2105	City of Astoria	6/30/2017	Contribution	5.2	1.2	164,031	37,855	31,544	31,544	6,311	0	0	0	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faradaya Nama	Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2105	Employer Name City of Astoria	Recognition 6/30/2016		5.3	0.3	510,169		96,258	28,879	Expense	Expense	Expense	Expense	Subsequent Expense
2105	City of Astoria	6/30/2016	Proportion Contribution	5.3	0.3	137,636	28,879 7,791	25,969	7,791	0	0	0	0	0
2105	City of Astoria	6/30/2015	Proportion	5.3	0.0	(745,441)	0	(42,196)	0	0	0	0	0	0
2105	City of Astoria	6/30/2015	Contribution	5.3	0.0	220,178	0	12,463	0	0	0	0	0	0
2106	City of Beaverton	6/30/2020	Proportion	5.4	4.4	8,463,066	6,895,832	1,567,234	1,567,234	1,567,234	1,567,234	1,567,234	626,896	0
2106	City of Beaverton	6/30/2020	Contribution	5.4	4.4	(3,213,466)	(2,618,380)		(595,086)	(595,086)	(595,086)	(595,086)	(238,036)	0
2106	City of Beaverton	6/30/2019	Proportion	5.3	3.3	(2,116,936)	(1,318,092)		(399,422)	(399,422)	(399,422)		0	0
2106	City of Beaverton	6/30/2019	Contribution	5.3	3.3	(3,318,059)	(2,065,961)		(626,049)	(626,049)		(187,814)	0	0
2106	City of Beaverton	6/30/2018	Proportion	5.2	2.2	3,523,602	1,490,754		677,616	677,616	135,522	0	0	0
2106	City of Beaverton	6/30/2018	Contribution	5.2	2.2 1.2	(2,714,560) (1,508,973)	(1,148,467)		(522,031) (290,187)	(522,031) (58,038)	(104,405)	0	0	0
2106	City of Beaverton	6/30/2017	Proportion	5.2			(348,225)				0	0	0	0
2106 2106	City of Beaverton City of Beaverton	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(495,052) (675,615)	(114,244) (38,240)		(95,202) (38,240)	(19,042)	0	0	0	0
2106	City of Beaverton	6/30/2016	Contribution	5.3	0.3	(243,631)	(13,791)		(13,791)	0	0	0	0	0
2106	City of Beaverton	6/30/2015	Proportion	5.3	0.0	(2.525.588)	(10,731)	(142,958)	(10,731)	0	0	0	0	0
2106	City of Beaverton	6/30/2015	Contribution	5.3	0.0	(162,900)	0	(9,220)	0	0	0	0	0	0
2107	City of Bend	6/30/2020	Proportion	5.4	4.4	1,814,882	1,478,793		336,089	336,089	336,089	336,089	134,437	Ö
2107	City of Bend	6/30/2020	Contribution	5.4	4.4	2,076,758	1,692,173	384,585	384,585	384,585	384,585	384,585	153,833	0
2107	City of Bend	6/30/2019	Proportion	5.3	3.3	(6,157,565)	(3,833,955)		(1,161,805)	(1,161,805)	(1,161,805)	(348,540)	0	Ö
2107	City of Bend	6/30/2019	Contribution	5.3	3.3	15,372,857	9,571,779		2,900,539	2,900,539	2,900,539	870,162	0	0
2107	City of Bend	6/30/2018	Proportion	5.2	2.2	4,236,096	1,792,194	814,634	814,634	814,634	162,926	0	0	0
2107	City of Bend	6/30/2018	Contribution	5.2	2.2	808,764	342,168		155,532	155,532	31,104	0	0	0
2107	City of Bend	6/30/2017	Proportion	5.2	1.2	(1,112,165)	(256,653)		(213,878)	(42,775)	0	0	0	0
2107	City of Bend	6/30/2017	Contribution	5.2	1.2	2,066,706	476,934		397,443	79,491	0	0	0	0
2107	City of Bend	6/30/2016	Proportion	5.3 5.3	0.3 0.3	1,813,279	102,639	342,128	102,639	0	0	0	0	0
2107 2107	City of Bend City of Bend	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	1,351,729 59,751	76,514 0		76,514 0	0	0	0	0	0
2107	City of Bend	6/30/2015	Contribution	5.3	0.0	1,380,752	0	78,157	0	0	0	0	0	0
2107	City of Canby	6/30/2020	Proportion	5.4	4.4	105,444	85,917	19,527	19,527	19,527	19,527	19,527	7,809	0
2109	City of Canby	6/30/2020	Contribution	5.4	4.4	(133,674)	(108,920)		(24,754)	(24,754)			(9,904)	Ö
2109	City of Canby	6/30/2019	Proportion	5.3	3.3	244,625	152,313		46,156	46,156	46,156	13,845	0,001)	Ö
2109	City of Canby	6/30/2019	Contribution	5.3	3.3	321,202	199,994		60,604	60,604	60,604	18,182	0	0
2109	City of Canby	6/30/2018	Proportion	5.2	2.2	(282,819)	(119,655)	(54,388)	(54,388)	(54,388)	(10,879)	0	0	0
2109	City of Canby	6/30/2018	Contribution	5.2	2.2	(137,494)	(58,171)	(26,441)	(26,441)	(26,441)	(5,289)	0	0	0
2109	City of Canby	6/30/2017	Proportion	5.2	1.2	(134,080)	(30,940)		(25,785)	(5,155)	0	0	0	0
2109	City of Canby	6/30/2017	Contribution	5.2	1.2	(47,079)	(10,863)		(9,054)	(1,809)	0	0	0	0
2109	City of Canby	6/30/2016	Proportion	5.3	0.3	261,417	14,797	49,324	14,797	0	0	0	0	0
2109	City of Canby	6/30/2016	Contribution	5.3	0.3	(22,788)	(1,288)		(1,288)	0	0	0	0	0
2109	City of Canby	6/30/2015	Proportion	5.3	0.0	(713,896)	0	(40,411)	0	0	0	0	0	0
2109 2110	City of Canby City of Coquille	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	130,223 (493,803)	0 (402,358)	7,373 (91,445)	(91,445)	(91,445)	(91,445)	(91,445)	(00.570)	0
2110	City of Coquille City of Coquille	6/30/2020	Proportion Contribution	5.4 5.4	4.4	(493,803) 197,001	160,519		36.482	(91,445)	36.482	36,482	(36,578) 14,591	0
2110	City of Coquille	6/30/2019	Proportion	5.3	3.3	28,829	17,951	5,439	5,439	5,439	5,439	1.634	14,591	0
2110	City of Coquille	6/30/2019	Contribution	5.3	3.3	(252,383)	(157,145)		(47,619)	(47,619)	(47,619)	(14,288)	0	0
2110	City of Coquille	6/30/2018	Proportion	5.2	2.2	266,335	112,681	51,218	51,218	51,218	10,245	(11,200)	0	Ö
2110	City of Coquille	6/30/2018	Contribution	5.2	2.2	(19,276)	(8,155)		(3,707)	(3,707)	(741)	0	0	0
2110	City of Coquille	6/30/2017	Proportion	5.2	1.2	(377,379)	(87,087)		(72,573)	(14,514)	0	0	0	Ö
2110	City of Coquille	6/30/2017	Contribution	5.2	1.2	35,014	8,082		6,733	1,349	0	0	0	0
2110	City of Coquille	6/30/2016	Proportion	5.3	0.3	19,397	1,097	3,660	1,097	0	0	0	0	0
2110	City of Coquille	6/30/2016	Contribution	5.3	0.3	7,503	423		423	0	0	0	0	0
2110	City of Coquille	6/30/2015	Proportion	5.3	0.0	(192,278)	0	(10,883)	0	0	0	0	0	0
2110	City of Coquille	6/30/2015	Contribution	5.3	0.0	38,753	0	2,193	0	0	0	0	0	0
2111	City of Eugene	6/30/2020	Proportion	5.4	4.4	7,290,323	5,940,263		1,350,060	1,350,060	1,350,060	1,350,060	540,023	0
2111 2111	City of Eugene	6/30/2020	Contribution	5.4 5.3	4.4 3.3	2,332,666 (4,066,333)	1,900,691 (2,531,867)	431,975	431,975 (767,233)	431,975 (767,233)	431,975 (767,233)	431,975 (230,168)	172,791 0	0
2111	City of Eugene City of Eugene	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(4,066,333) (5,674,218)	(2,531,867)		(1,070,607)	(1,070,607)	(1,070,607)	(321,183)	0	0
2111	City of Eugene City of Eugene	6/30/2019	Proportion	5.2	2.2	3,358,766	1,421,015		645,917	645,917	129,181	(321,103) N	0	0
2111	City of Eugene	6/30/2018	Contribution	5.2	2.2	(4,372,678)	(1,849,978)		(840,900)	(840,900)	(168,178)	0	0	0
2111	City of Eugene	6/30/2017	Proportion	5.2	1.2	(3,773,807)	(870,879)		(725,732)	(145,147)	(130,170,	0	0	0
2111	City of Eugene	6/30/2017	Contribution	5.2	1.2	(503,288)	(116,144)		(96,786)	(19,358)	0	0	0	Ö
2111	City of Eugene	6/30/2016	Proportion	5.3	0.3	1,127,722	63,832		63,832	0	0	0	0	Č
2111	City of Eugene	6/30/2016	Contribution	5.3	0.3	957,926	54,221	180,741	54,221	0	0	0	0	ď
2111	City of Eugene	6/30/2015	Proportion	5.3	0.0	1,916,206	0		0	0	0	0	0	Ċ
2111	City of Eugene	6/30/2015	Contribution	5.3	0.0	1,209,105	0	68,440	0	0	0	0	0	Ö
2112	City Of Forest Grove	6/30/2020	Proportion	5.4	4.4	336,981	274,577	62,404	62,404	62,404	62,404	62,404	24,961	0
2112	City Of Forest Grove	6/30/2020	Contribution	5.4	4.4	150,727	122,815	27,912	27,912	27,912	27,912	27,912	11,167	0
2112	City Of Forest Grove	6/30/2019	Proportion	5.3	3.3	14,701	9,153	2,774	2,774	2,774	2,774	831	0	C



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2112 2112	City Of Forest Grove City Of Forest Grove	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	88,937 336,041	55,375 142,172	16,781 64,623	16,781 64,623	16,781 64,623	16,781 12,926	5,032	0	0
2112	City Of Forest Grove	6/30/2018	Contribution	5.2	2.2	62,735	26,543	12,064	12,064	12,064	2,415	0	0	0
2112	City Of Forest Grove	6/30/2017	Proportion	5.2	1.2	232,940	53,756	44,796	44,796	8,960	2,110	0	0	Ö
2112	City Of Forest Grove	6/30/2017	Contribution	5.2	1.2	114,082	26,326	21,939	21,939	4,387	0	0	0	0
2112	City Of Forest Grove	6/30/2016	Proportion	5.3	0.3	(1,072)	(62)	(202)	(62)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2016	Contribution	5.3	0.3	51,530	2,915		2,915	0	0	0	0	0
2112	City Of Forest Grove	6/30/2015	Proportion	5.3	0.0	(1,559)	0	(89)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2015	Contribution	5.3	0.0	3,612	0	202	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2020	Proportion	5.4	4.4	1,078,770	878,998	199,772	199,772	199,772	199,772	199,772	79,910	0
2113	City of Grants Pass	6/30/2020	Contribution	5.4	4.4	238,501	194,334	44,167	44,167	44,167	44,167	44,167	17,666	0
2113 2113	City of Grants Pass City of Grants Pass	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(1,143,533) (295,250)	(712,011) (183,834)		(215,761) (55,708)	(215,761) (55,708)	(215,761) (55,708)	(64,728) (16,710)	0	0
2113	City of Grants Pass	6/30/2019	Proportion	5.2	2.2	1,052,875	445,447	202,476	202.476	202,476	40,495	(16,710)	0	0
2113	City of Grants Pass	6/30/2018	Contribution	5.2	2.2	(105,448)	(44.614)		(20,278)	(20,278)	(4,058)	0	0	0
2113	City of Grants Pass	6/30/2017	Proportion	5.2	1.2	(338,860)	(78,200)	(65,165)	(65.165)	(13,035)	(1,000)	0	0	Ö
2113	City of Grants Pass	6/30/2017	Contribution	5.2	1.2	406,419	93,787	78,158	78,158	15,629	0	0	0	Ö
2113	City of Grants Pass	6/30/2016	Proportion	5.3	0.3	(841,779)	(47,649)	(158,826)	(47,649)	0	0	0	0	0
2113	City of Grants Pass	6/30/2016	Contribution	5.3	0.3	572,565	32,410	108,031	32,410	0	0	0	0	0
2113	City of Grants Pass	6/30/2015	Proportion	5.3	0.0	(1,817,012)	0	(102,852)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2015	Contribution	5.3	0.0	326,715	0	18,495	0	0	0	0	0	0
2114	City of Gresham	6/30/2020	Proportion	5.4	4.4	8,238,437	6,712,801	1,525,636	1,525,636	1,525,636	1,525,636	1,525,636	610,257	0
2114	City of Gresham	6/30/2020	Contribution	5.4	4.4	(6,522,280)	(5,314,450)		(1,207,830)	(1,207,830)	(1,207,830)	(1,207,830)	(483,130)	0
2114	City of Gresham	6/30/2019	Proportion	5.3	3.3	1,399,432	871,344	264,044	264,044	264,044	264,044	79,212	0	0
2114	City of Gresham	6/30/2019	Contribution	5.3	3.3	(6,803,173)	(4,235,937)	(1,283,618)	(1,283,618)	(1,283,618)	(1,283,618)	(385,083)	0	0
2114 2114	City of Gresham City of Gresham	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	4,663,415 (4,824,136)	1,972,982 (2,040,982)	896,811 (927,718)	896,811 (927,718)	896,811 (927,718)	179,360 (185,546)	0	0	0
2114	City of Gresham	6/30/2017	Proportion	5.2	1.2	2,171,826	501,190	417,659	417,659	83,531	(100,046)	0	0	0
2114	City of Gresham	6/30/2017	Contribution	5.2	1.2	(2,738,222)	(631,898)		(526,581)	(105,317)	0	0	0	0
2114	City of Gresham	6/30/2016	Proportion	5.3	0.3	622,518	35,238	117,456	35,238	(100,011)	0	0	0	Ö
2114	City of Gresham	6/30/2016	Contribution	5.3	0.3	(1,629,300)	(92,225)		(92,225)	0	0	0	0	Ö
2114	City of Gresham	6/30/2015	Proportion	5.3	0.0	(15,215)	0	(860)	0	0	0	0	0	0
2114	City of Gresham	6/30/2015	Contribution	5.3	0.0	(1,473,522)	0	(83,407)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2020	Proportion	5.4	4.4	5,891,105	4,800,160	1,090,945	1,090,945	1,090,945	1,090,945	1,090,945	436,380	0
2115	City of Hillsboro	6/30/2020	Contribution	5.4	4.4	1,211,436	987,096	224,340	224,340	224,340	224,340	224,340	89,736	0
2115	City of Hillsboro	6/30/2019	Proportion	5.3	3.3	(2,902,019)	(1,806,917)		(547,551)	(547,551)	(547,551)	(164,264)	0	0
2115	City of Hillsboro	6/30/2019	Contribution	5.3	3.3	934,683	581,973	176,355	176,355	176,355	176,355	52,908	0	0
2115 2115	City of Hillsboro City of Hillsboro	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	6,165,467 5,339,425	2,608,466 2,258,989	1,185,667 1,026,812	1,185,667 1,026,812	1,185,667 1,026,812	237,132 205,365	0	0	0
2115	City of Hillsboro	6/30/2017	Proportion	5.2	1.2	(402,288)	(92,836)		(77,363)	(15,473)	205,305	0	0	0
2115	City of Hillsboro	6/30/2017	Contribution	5.2	1.2	2,116,884	488.512	407.093	407.093	81,419	0	0	0	0
2115	City of Hillsboro	6/30/2016	Proportion	5.3	0.3	(2,469,907)	(139,807)	(466,020)	(139,807)	01,413	0	0	0	0
2115	City of Hillsboro	6/30/2016	Contribution	5.3	0.3	2,496,297	141,302	470,999	141,302	0	0	0	0	Ö
2115	City of Hillsboro	6/30/2015	Proportion	5.3	0.0	(3,071,382)	0	(173,852)	0	0	0	0	0	Ö
2115	City of Hillsboro	6/30/2015	Contribution	5.3	0.0	1,871,947	0	105,957	0	0	0	0	0	0
2117	City of McMinnville	6/30/2020	Proportion	5.4	4.4	142,196	115,863	26,333	26,333	26,333	26,333	26,333	10,531	0
2117	City of McMinnville	6/30/2020	Contribution	5.4	4.4	301,442	245,619	55,823	55,823	55,823	55,823	55,823	22,327	0
2117	City of McMinnville	6/30/2019	Proportion	5.3	3.3	(1,430,819)	(890,887)		(269,966)	(269,966)	(269,966)	(80,989)	0	0
2117	City of McMinnville	6/30/2019	Contribution	5.3	3.3	(358,272)	(223,076)		(67,598)	(67,598)	(67,598)	(20,282)	0	0
2117 2117	City of McMinnville City of McMinnville	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	2,135,170 (188,430)	903,340	410,610 (36,237)	410,610 (36,237)	410,610 (36,237)	82,120	0	0	0
2117	City of McMinnville City of McMinnville	6/30/2018 6/30/2017	Proportion	5.2	2.2 1.2	(188,430)	(79,719) (1,598,577)		(1,332,149)	(36,237)	(7,245)	0	0	0
2117	City of McMinnville City of McMinnville	6/30/2017	Contribution	5.2	1.2	(6,927,173)	(1,598,577)	(1,332,149)	(1,332,149)	16,256	0	0	0	0
2117	City of McMinnville	6/30/2016	Proportion	5.3	0.3	(692,973)	(39,224)		(39,224)	10,230	0	0	0	0
2117	City of McMinnville	6/30/2016	Contribution	5.3	0.3	3,861,868	218,598	728,654	218,598	0	n	n	n	0
2117	City of McMinnville	6/30/2015	Proportion	5.3	0.0	(1,387,073)	0	(78,514)	0	0	0	0	0	Ö
2117	City of McMinnville	6/30/2015	Contribution	5.3	0.0	513,274	0	29,053	0	0	0	0	0	Ö
2118	City of Ontario	6/30/2020	Proportion	5.4	4.4	291,242	237,308	53,934	53,934	53,934	53,934	53,934	21,572	Ö
2118	City of Ontario	6/30/2020	Contribution	5.4	4.4	33,886	27,611	6,275	6,275	6,275	6,275	6,275	2,511	0
2118	City of Ontario	6/30/2019	Proportion	5.3	3.3	(1,984,508)	(1,235,638)		(374,435)	(374,435)	(374,435)	(112,333)	0	0
2118	City of Ontario	6/30/2019	Contribution	5.3	3.3	1,124,386	700,090	212,148	212,148	212,148	212,148	63,646	0	0
2118	City of Ontario	6/30/2018	Proportion	5.2	2.2	567,941	240,284	109,219	109,219	109,219	21,846	0	0	0
2118	City of Ontario	6/30/2018	Contribution	5.2	2.2	337,430	142,760	64,890	64,890	64,890	12,980	0	0	0
2118	City of Ontario	6/30/2017	Proportion	5.2	1.2	(391,817)	(90,421)		(75,349)	(15,072)	0	0	0	0
2118 2118	City of Ontario City of Ontario	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(315,279) 384,280	(72,755) 21,750	(60,631) 72,506	(60,631) 21,750	(12,124)	0	0	0	0
			r roportion	5.5	0.5	304,280	21,750	12,506	21,750	U	0	0	0	U



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of					Measurement Period +4		
Number 2118	Employer Name City of Ontario	Recognition 6/30/2015		Amortization Period 5.3	Period 0.0		Outflow/(Inflow)	Expense (54,185)	Expense 0	Expense 0	Expense	Expense	Expense 0	Subsequent Expense
2118	City of Ontario	6/30/2015	Proportion Contribution	5.3	0.0	(957,225) (125,086)	0	(7,081)	0	0	0	0	0	(
2119	City of Oregon City	6/30/2020	Proportion	5.4	4.4	653,922	532,825		121,097	121,097	121,097	121,097	48,437	(
2119	City of Oregon City	6/30/2020	Contribution	5.4	4.4	(125,172)	(101,992)		(23,180)	(23,180)	(23,180)	(23,180)	(9,272)	
2119	City of Oregon City	6/30/2019	Proportion	5.3	3.3	(1,068,415)	(665,239)		(201,588)	(201,588)	(201,588)	(60,475)	o´	Ċ
2119	City of Oregon City	6/30/2019	Contribution	5.3	3.3	(549,832)	(342,348)	(103,742)	(103,742)	(103,742)	(103,742)	(31,122)	0	(
2119	City of Oregon City	6/30/2018	Proportion	5.2	2.2	1,987,925	841,046	382,293	382,293	382,293	76,460	0	0	(
2119	City of Oregon City	6/30/2018	Contribution	5.2	2.2	(522,681)	(221,133)		(100,516)	(100,516)	(20,101)	0	0	(
2119	City of Oregon City	6/30/2017	Proportion	5.2	1.2	(194,854)	(44,966)		(37,472)	(7,494)	0	0	0	(
2119	City of Oregon City	6/30/2017	Contribution	5.2	1.2	103,833	23,961	19,968	19,968	3,993	0	0	0	(
2119	City of Oregon City	6/30/2016	Proportion	5.3	0.3	74,666	4,226	14,088	4,226	0	0	0	0	(
2119	City of Oregon City	6/30/2016	Contribution	5.3	0.3	3,183	178		178	0	0	0	0	(
2119 2119	City of Oregon City City of Oregon City	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(248,084) 20,576	0	(14,044) 1,166	0	0	0	0	0	(
2119	City of Cregori City City of Lake Oswego	6/30/2015	Proportion	5.3 5.4	4.4	1.954.530	1.592.580		361,950	361.950	361,950	361,950	144,780	(
2120	City of Lake Oswego City of Lake Oswego	6/30/2020	Contribution	5.4	4.4	865.077	704.878	160.199	160.199	160.199	160.199	160.199	64,082	(
2120	City of Lake Oswego City of Lake Oswego	6/30/2019	Proportion	5.3	3.3	(3,995,081)	(2,487,503)		(753,789)	(753,789)	(753,789)		04,002	(
2120	City of Lake Oswego	6/30/2019	Contribution	5.3	3.3	106.264	66,164		20,050	20.050	20.050	6.014	0	(
2120	City of Lake Oswego	6/30/2018	Proportion	5.2	2.2	1,782,064	753,949	342,705	342,705	342,705	68,539	0,014	0	Č
2120	City of Lake Oswego	6/30/2018	Contribution	5.2	2.2	(112,823)	(47,732)		(21,697)	(21,697)	(4,338)	0	0	Ċ
2120	City of Lake Oswego	6/30/2017	Proportion	5.2	1.2	(1,565,701)	(361,317)		(301,096)	(60,221)	0	0	0	Ċ
2120	City of Lake Oswego	6/30/2017	Contribution	5.2	1.2	961,514	221,886	184,907	184,907	36,979	0	0	0	(
2120	City of Lake Oswego	6/30/2016	Proportion	5.3	0.3	(2,532,276)	(143,336)	(477,788)	(143,336)	0	0	0	0	(
2120	City of Lake Oswego	6/30/2016	Contribution	5.3	0.3	969,800	54,895		54,895	0	0	0	0	(
2120	City of Lake Oswego	6/30/2015	Proportion	5.3	0.0	(3,120,720)	0	(176,645)	0	0	0	0	0	(
2120	City of Lake Oswego	6/30/2015	Contribution	5.3	0.0	744,617	0	42,147	0	0	0	0	0	(
2121	City of Portland	6/30/2020	Proportion	5.4	4.4	49,222,932	40,107,574		9,115,358	9,115,358	9,115,358	9,115,358	3,646,142	(
2121	City of Portland	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(10,798,440) 24,925,900	(8,798,729) 15,519,900		(1,999,711) 4,703,000	(1,999,711) 4,703,000	(1,999,711) 4,703,000	(1,999,711) 1,410,900	(799,885)	(
2121 2121	City of Portland City of Portland	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(15,145,297)	(9,430,091)		(2,857,603)	(2,857,603)	(2,857,603)	(857,282)	0	(
2121	City of Portland	6/30/2019	Proportion	5.2	2.2	45,737,746	19,350,586	8,795,720	8,795,720	8,795,720	1,759,146	(657,262)	0	(
2121	City of Portland	6/30/2018	Contribution	5.2	2.2	(10,804,160)	(4,570,991)		(2,077,723)	(2,077,723)	(415,545)	0	0	(
2121	City of Portland	6/30/2017	Proportion	5.2	1.2	(2,042,313)	(471,305)		(392,752)	(78,553)	(1.0,5.0)	0	0	Č
2121	City of Portland	6/30/2017	Contribution	5.2	1.2	516,909	119,285	99,406	99,406	19,879	Ö	0	0	Č
2121	City of Portland	6/30/2016	Proportion	5.3	0.3	(5,860,243)	(331,713)		(331,713)	0	Ö	0	0	Ċ
2121	City of Portland	6/30/2016	Contribution	5.3	0.3	(982,761)	(55,626)	(185,427)	(55,626)	0	0	0	0	(
2121	City of Portland	6/30/2015	Proportion	5.3	0.0	184,914	0	10,469	0	0	0	0	0	(
2121	City of Portland	6/30/2015	Contribution	5.3	0.0	(2,041,421)	0	(115,551)	0	0	0	0	0	(
2122	City of Redmond	6/30/2020	Proportion	5.4	4.4	1,809,772	1,474,629		335,143	335,143	335,143	335,143	134,057	(
2122	City of Redmond	6/30/2020	Contribution	5.4	4.4	(285,538)	(232,661)		(52,877)	(52,877)	(52,877)	(52,877)	(21,153)	
2122	City of Redmond	6/30/2019	Proportion	5.3	3.3	163,040	101,516	30,762	30,762	30,762	30,762	9,230	0	(
2122	City of Redmond	6/30/2019	Contribution	5.3	3.3	(463,455)	(288,567)		(87,444)	(87,444)	(87,444)	(26,235)	0	(
2122	City of Redmond	6/30/2018	Proportion	5.2 5.2	2.2 2.2	815,370	344,964	156,802	156,802 (101,850)	156,802	31,360	0	0	(
2122 2122	City of Redmond City of Redmond	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	(529,621) 1,019,344	(224,071) 235,232	(101,850) 196,028	196,028	(101,850) 39,204	(20,371)	0	0	(
2122	City of Redmond	6/30/2017	Contribution	5.2	1.2	(111,082)	(25,634)		(21,362)	(4,272)	0	0	0	(
2122	City of Redmond	6/30/2016	Proportion	5.3	0.3	163,581	9,261	30,864	9,261	(4,272)	0	0	0	(
2122	City of Redmond	6/30/2016	Contribution	5.3	0.3	(10,818)	(613)		(613)	0	Ö	0	0	Č
2122	City of Redmond	6/30/2015	Proportion	5.3	0.0	94,585	0	5,355	(5.5)	0	0	0	0	·
2122	City of Redmond	6/30/2015	Contribution	5.3	0.0	(40,032)	0	(2,267)	0	0	Ö	0	0	Ċ
2123	City of St Helens	6/30/2020	Proportion	5.4	4.4	586,043	477,517	108,526	108,526	108,526	108,526	108,526	43,413	(
2123	City of St Helens	6/30/2020	Contribution	5.4	4.4	173,579	141,435		32,144	32,144	32,144	32,144	12,859	(
2123	City of St Helens	6/30/2019	Proportion	5.3	3.3	(787,975)	(490,625)		(148,675)	(148,675)	(148,675)		0	(
2123	City of St Helens	6/30/2019	Contribution	5.3	3.3	(5,493)	(3,421)		(1,036)	(1,036)	(1,036)	(313)	0	(
2123	City of St Helens	6/30/2018	Proportion	5.2	2.2	952,369	402,925		183,148	183,148	36,629	0	0	(
2123	City of St Helens	6/30/2018	Contribution	5.2	2.2	(48,816)	(20,652)		(9,388)	(9,388)	(1,876)	0	0	(
2123	City of St Helens	6/30/2017	Proportion	5.2	1.2	(105,071)	(24,247)		(20,206)	(4,041)	0	0	0	(
2123	City of St Helens	6/30/2017	Contribution	5.2	1.2	203,172	46,884	39,072	39,072	7,812	0	0	0	(
2123 2123	City of St Helens City of St Helens	6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(451,890) 208,613	(25,580) 11,808		(25,580) 11,808	0	0	0	0	(
2123	City of St Helens City of St Helens	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(533,332)	11,808		11,808	0	0	0	0	
2123	City of St Helens City of St Helens	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(533,332) 166.810	0		0	0	0	0	0	
2123	City of St Helens City of Vernonia	6/30/2015	Proportion	5.3 5.4	0.0 4.4	(192,948)	(157,217)		(35,731)	(35,731)	(35,731)	•	(14,293)	
2125	City of Vernonia	6/30/2020	Contribution	5.4	4.4	(192,946)	(8,116)		(35,731)	(1,844)	(1.844)	(35,731)	(740)	
2125	City of Vernonia	6/30/2020	Proportion	5.3	3.3	34,438	21,442		6,498	(1,044)	6,498	1,948	(740)	(
	City of Vernonia	6/30/2019	Contribution	5.3	3.3	(64,771)	(40,329)		(12,221)	(12,221)	(12,221)	(3,666)	0	(
2125														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2125	Employer Name City of Vernonia	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 2.2	(52,795)	(22,336)	Expense (10,153)	Expense (10,153)	Expense (10,153)	Expense (2,030)	Expense	Expense	Subsequent Expense
2125	City of Vernonia	6/30/2017	Proportion	5.2	1.2	48,898	11,286	9,403	9,403	1.883	(2,030)	0	0	0
2125	City of Vernonia	6/30/2017	Contribution	5.2	1.2	(35,845)	(8,273)		(6,893)	(1,380)	0	0	0	0
2125	City of Vernonia	6/30/2016	Proportion	5.3	0.3	161,085	9,120	30,393	9,120	0	0	0	0	0
2125	City of Vernonia	6/30/2016	Contribution	5.3	0.3	(31,975)	(1,810)		(1,810)	0	0	0	0	0
2125	City of Vernonia	6/30/2015	Proportion	5.3	0.0	(63,574)	0	(3,599)	0	0	0	0	0	0
2125	City of Vernonia	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(9,686) 544,615	0 443,760	(546) 100,855	0 100,855	0 100,855	0 100,855	0 100,855	0 40,340	0
2126 2126	City of West Linn City of West Linn	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(117,041)	(95,367)		(21,674)	(21,674)	(21,674)	(21,674)	(8,671)	0
2126	City of West Linn	6/30/2019	Proportion	5.3	3.3	(1,280,642)	(797,380)		(241,631)	(241,631)	(241,631)	(72,487)	(0,071)	0
2126	City of West Linn	6/30/2019	Contribution	5.3	3.3	(259,290)	(161,444)		(48,923)	(48,923)	(48,923)	(14,675)	0	0
2126	City of West Linn	6/30/2018	Proportion	5.2	2.2	(462,920)	(195,851)	(89,023)	(89,023)	(89,023)	(17,805)	0	0	0
2126	City of West Linn	6/30/2018	Contribution	5.2	2.2	(270,153)	(114,297)	(51,952)	(51,952)	(51,952)	(10,393)	0	0	0
2126	City of West Linn	6/30/2017	Proportion	5.2	1.2	(381,121)	(87,953)		(73,292)	(14,661)	0	0	0	0
2126	City of West Linn	6/30/2017	Contribution	5.2	1.2	6,043	1,395	1,162	1,162	233	0	0	0	0
2126 2126	City of West Linn City of West Linn	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	284,930 37.115	16,130 2,100	53,760 7,003	16,130 2,100	0	0	0	0	0
2126	City of West Linii City of West Linn	6/30/2015	Proportion	5.3	0.0	(466.568)	2,100	(26,408)	2,100	0	0	0	0	0
2126	City of West Linn	6/30/2015	Contribution	5.3	0.0	166.803	0	9,443	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2020	Proportion	5.4	4.4	505,981	412,281	93,700	93,700	93,700	93,700	93,700	37,481	0
2127	City of Cottage Grove	6/30/2020	Contribution	5.4	4.4	(562,399)	(458,251)	(104,148)	(104,148)	(104,148)	(104,148)	(104,148)	(41,659)	0
2127	City of Cottage Grove	6/30/2019	Proportion	5.3	3.3	560,824	349,192	105,816	105,816	105,816	105,816	31,744	0	0
2127	City of Cottage Grove	6/30/2019	Contribution	5.3	3.3	(635,219)	(395,513)		(119,853)	(119,853)	(119,853)	(35,954)	0	0
2127	City of Cottage Grove	6/30/2018	Proportion	5.2	2.2	319,007	134,963	61,348	61,348	61,348	12,267	0	0	0
2127	City of Cottage Grove	6/30/2018	Contribution	5.2	2.2	(354,399)	(149,937)	(68,154)	(68,154)	(68,154)	(13,629)	0	0	0
2127 2127	City of Cottage Grove	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(186,427) (165,679)	(43,023) (38,235)		(35,851) (31,861)	(7,172) (6,374)	0	0	0	0
2127	City of Cottage Grove City of Cottage Grove	6/30/2017	Proportion	5.3	0.3	194,034	10,984	36,610	10,984	(6,374)	0	0	0	0
2127	City of Cottage Grove	6/30/2016	Contribution	5.3	0.3	(45,351)	(2,566)		(2,566)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2015	Proportion	5.3	0.0	23,190	0	1,315	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2015	Contribution	5.3	0.0	(10,861)	0	(616)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2020	Proportion	5.4	4.4	8,019	6,534	1,485	1,485	1,485	1,485	1,485	594	0
2128	City of Tillamook	6/30/2020	Contribution	5.4	4.4	23,794	19,388	4,406	4,406	4,406	4,406	4,406	1,764	0
2128 2128	City of Tillamook	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(330,799) (136,969)	(205,969) (85,283)		(62,415) (25,843)	(62,415) (25,843)	(62,415) (25,843)	(18,724) (7,754)	0	0
2128	City of Tillamook City of Tillamook	6/30/2019 6/30/2018	Contribution Proportion	5.3	3.3 2.2	(136,969)	(85,283)		(25,843)	(25,843)	(25,843)	(7,754)	0	0
2128	City of Tillamook	6/30/2018	Contribution	5.2	2.2	(44,935)	(19,012)		(8,641)	(8,641)	(1,730)	0	0	0
2128	City of Tillamook	6/30/2017	Proportion	5.2	1.2	(49,804)	(11,492)		(9,578)	(1,914)	0	0	0	0
2128	City of Tillamook	6/30/2017	Contribution	5.2	1.2	(19,458)	(4,490)	(3,742)	(3,742)	(748)	0	0	0	0
2128	City of Tillamook	6/30/2016	Proportion	5.3	0.3	44,872	2,542	8,466	2,542	0	0	0	0	0
2128	City of Tillamook	6/30/2016	Contribution	5.3	0.3	13,223	748	2,495	748	0	0	0	0	0
2128 2128	City of Tillamook	6/30/2015	Proportion	5.3 5.3	0.0	(246,186) 48,396	0	(13,936) 2,741	0	0	0	0	0	0
2128	City of Tillamook City of Sweet Home	6/30/2015 6/30/2020	Contribution Proportion	5.4	4.4	48,396 113,107	92,161	2,741	20,946	20,946	20,946	20,946	8,377	0
2129	City of Sweet Home	6/30/2020	Contribution	5.4	4.4	(123,758)	(100,840)		(22,918)	(22,918)	(22,918)	(22,918)	(9,168)	0
2129	City of Sweet Home	6/30/2019	Proportion	5.3	3.3	163,165	101,593	30,786	30,786	30,786	30,786	9,235	0	0
2129	City of Sweet Home	6/30/2019	Contribution	5.3	3.3	(118,646)	(73,874)	(22,386)	(22,386)	(22,386)	(22,386)	(6,716)	0	0
2129	City of Sweet Home	6/30/2018	Proportion	5.2	2.2	219,477	92,856	42,207	42,207	42,207	8,442	0	0	0
2129	City of Sweet Home	6/30/2018	Contribution	5.2	2.2	(75,371)	(31,889)		(14,494)	(14,494)	(2,901)	0	0	0
2129 2129	City of Sweet Home City of Sweet Home	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	138,408 (20,669)	31,940 (4,769)	26,617 (3,975)	26,617 (3.975)	5,323 (794)	0	0	0	0
2129	City of Sweet Home	6/30/2017	Proportion	5.2	0.3	(20,669)	(4,769)	(3,975)	(3,975)	(794)	0	0	0	0
2129	City of Sweet Home	6/30/2016	Contribution	5.3	0.3	(24,627)	(1,392)		(1,392)	0	0	0	0	0
2129	City of Sweet Home	6/30/2015	Proportion	5.3	0.0	170,025	0	9,625	(1,002)	0	Ö	0	0	0
2129	City of Sweet Home	6/30/2015	Contribution	5.3	0.0	5,792	0	327	0	0	0	0	0	0
2131	City of Drain	6/30/2020	Proportion	5.4	4.4	(109,923)	(89,567)	(20,356)	(20,356)	(20,356)	(20,356)	(20,356)	(8,143)	0
2131	City of Drain	6/30/2020	Contribution	5.4	4.4	(4,929)	(4,016)		(913)	(913)	(913)	(913)	(364)	0
2131	City of Drain	6/30/2019	Proportion	5.3	3.3	63,644	39,628	12,008	12,008	12,008	12,008	3,604	0	0
2131 2131	City of Drain	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(36,689) 37,326	(22,845) 15,792	(6,922) 7,178	(6,922) 7,178	(6,922) 7,178	(6,922) 1,436	(2,079)	0	0
2131	City of Drain City of Drain	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	(8.899)	15,792		7,178 (1.711)	7,178 (1.711)	1,436	0	0	0
2131	City of Drain	6/30/2017	Proportion	5.2	1.2	(136,909)	(31,593)		(26,329)	(5,264)	(344)	0	0	0
2131	City of Drain	6/30/2017	Contribution	5.2	1.2	2,917	673	561	561	112	0	0	0	0
2131	City of Drain	6/30/2016	Proportion	5.3	0.3	20,168	1,143	3,805	1,143	0	0	0	0	0
2131	City of Drain	6/30/2016	Contribution	5.3	0.3	(7,389)	(419)		(419)	0	0	0	0	0
2131 2131	City of Drain	6/30/2015	Proportion	5.3	0.0	(52,376)	0	(2,966)	0	0	0	0	0	0
	City of Drain	6/30/2015	Contribution	5.3	0.0	11,655	0	660	0	0	0	0	0	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2132	Eugene Water & Electric Board	6/30/2020	Proportion	5.4	4.4	(2,008,906)	(1,636,886)	(372,020)	(372,020)		(372,020)	(372,020)	(148,806)	0
2132	Eugene Water & Electric Board	6/30/2020	Contribution	5.4	4.4	54,887	44,723	10,164	10,164	10,164	10,164	10,164	4,067	0
2132	Eugene Water & Electric Board	6/30/2019	Proportion	5.3	3.3	(14,460,494)	(9,003,704)	(2,728,395)	(2,728,395)		(2,728,395)	(818,519)	0	0
2132 2132	Eugene Water & Electric Board Eugene Water & Electric Board	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	25,737,440 (17,381,306)	16,025,198 (7,353,629)	4,856,121 (3,342,559)	4,856,121 (3,342,559)	4,856,121 (3,342,559)	4,856,121 (668,511)	1,456,835	0	0
2132	Eugene Water & Electric Board	6/30/2018	Contribution	5.2	2.2	3,001,794	1,269,990	(3,342,559)	577,268	577,268	115,454	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	5.2	1.2	(3,527,225)	(813,977)		(678,312)	(135,665)	115,454	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Contribution	5.2	1.2	1,172,197	270,509	225,422	225,422	45,087	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	5.3	0.3	(6,511,919)	(368,599)	(1,228,664)	(368,599)		0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Contribution	5.3	0.3	1,843,747	104,362	347,877	104,362	0	0	Ö	0	0
2132	Eugene Water & Electric Board	6/30/2015	Proportion	5.3	0.0	(5,785,691)	0	(327,491)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2015	Contribution	5.3	0.0	1,296,679	0	73,399	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2020	Proportion	5.4	4.4	348,782	284,193	64,589	64,589	64,589	64,589	64,589	25,837	0
2135	McMinnville Water & Light Department	6/30/2020	Contribution	5.4	4.4	48,469	39,493	8,976	8,976	8,976	8,976	8,976	3,589	0
2135	McMinnville Water & Light Department	6/30/2019	Proportion	5.3	3.3	464,525	289,233	87,646	87,646	87,646	87,646	26,295	0	0
2135	McMinnville Water & Light Department	6/30/2019	Contribution	5.3	3.3	(97,777)	(60,881)	(18,448)	(18,448)	(18,448)	(18,448)	(5,537)	0	0
2135	McMinnville Water & Light Department	6/30/2018	Proportion	5.2	2.2	(789,902)	(334,190)	(151,904)	(151,904)		(30,382)	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Contribution	5.2	2.2	20,083	8,497	3,862	3,862	3,862	773	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	5.2	1.2	5,500,068	1,269,248	1,057,705	1,057,705	211,543	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Contribution	5.2	1.2	60,053	13,857	11,549	11,549	2,308	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(266,141)	(15,065)	(50,215)	(15,065)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Contribution			1,483,178	83,953	279,845	83,953	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2015	Proportion	5.3	0.0	(532,715)	0	(30,154)	0	0	0	0	0	0
2135 2138	McMinnville Water & Light Department	6/30/2015	Contribution	5.3 5.4	0.0 4.4	197,126	(442.004)	11,157	(02.020)	(02.020)	(02.020)	(00,000)	(07.570)	0
2138	City of Hood River City of Hood River	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(507,212) 2,368,183	(413,284) 1,929,631	(93,928) 438,552	(93,928) 438,552	(93,928) 438,552	(93,928) 438,552	(93,928) 438,552	(37,572) 175,423	0
2138	City of Hood River	6/30/2019	Proportion	5.3	3.3	(308,523)	(192,099)	(58,212)	(58,212)		(58,212)	(17,463)	175,425	0
2138	City of Hood River	6/30/2019	Contribution	5.3	3.3	(23,169)	(14,425)	(4,372)	(4,372)			(1,309)	0	0
2138	City of Hood River	6/30/2018	Proportion	5.2	2.2	519,513	219,795	99,906	99,906	99,906	19,983	(1,505)	0	0
2138	City of Hood River	6/30/2018	Contribution	5.2	2.2	(39,519)	(16,719)		(7,600)		(1,519)	0	0	0
2138	City of Hood River	6/30/2017	Proportion	5.2	1.2	(138,629)	(31,993)	(26,659)	(26,659)		(1,010)	0	0	0
2138	City of Hood River	6/30/2017	Contribution	5.2	1.2	120.838	27.886	23,238	23.238	4,648	0	0	0	o o
2138	City of Hood River	6/30/2016	Proportion	5.3	0.3	(278,998)	(15,793)	(52,641)	(15,793)		0	0	0	0
2138	City of Hood River	6/30/2016	Contribution	5.3	0.3	135,089	7,649	25,488	7,649	0	0	0	0	0
2138	City of Hood River	6/30/2015	Proportion	5.3	0.0	32,564	0	1,844	0	0	0	0	0	0
2138	City of Hood River	6/30/2015	Contribution	5.3	0.0	81,512	0	4,612	0	0	0	0	0	0
2139	City of Reedsport	6/30/2020	Proportion	5.4	4.4	(593,870)	(483,894)		(109,976)		(109,976)	(109,976)	(43,990)	0
2139	City of Reedsport	6/30/2020	Contribution	5.4	4.4	(36,433)	(29,686)	(6,747)	(6,747)	(6,747)	(6,747)	(6,747)	(2,698)	0
2139	City of Reedsport	6/30/2019	Proportion	5.3	3.3	91,595	57,031	17,282	17,282	17,282	17,282	5,185	0	0
2139	City of Reedsport	6/30/2019	Contribution	5.3	3.3	(167,462)	(104,268)	(31,597)	(31,597)	(31,597)	(31,597)	(9,477)	0	0
2139	City of Reedsport	6/30/2018	Proportion	5.2	2.2	169,709	71,801	32,636	32,636	32,636	6,529	0	0	0
2139	City of Reedsport	6/30/2018	Contribution	5.2	2.2	(144,374)	(61,082)		(27,764)		(5,554)	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	5.2	1.2	85,690	19,774	16,479	16,479	3,295	0	0	0	0
2139 2139	City of Reedsport	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(81,140)	(18,724)	(15,604)	(15,604) (501)	(3,120)	0	0	0	0
2139	City of Reedsport City of Reedsport	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(8,831) (78,359)	(501) (4,434)	(1,666) (14,785)	(4,434)	0	0	0	0	0
2139	City of Reedsport	6/30/2015	Proportion	5.3	0.0	163,191	(4,434) n	9,236	(4,434) n	0	0	0	0	0
2139	City of Reedsport	6/30/2015	Contribution	5.3	0.0	(68,046)	0	(3,851)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2020	Proportion	5.4	4.4	592,810	483,030	109,780	109,780	109,780	109,780	109,780	43,910	0
2140	City of Lebanon	6/30/2020	Contribution	5.4	4.4	(42.549)	(34.670)		(7.879)		(7.879)	(7,879)	(3,154)	0
2140	City of Lebanon	6/30/2019	Proportion	5.3	3.3	(821,049)	(511,219)		(154,915)			(46,474)	0	0
2140	City of Lebanon	6/30/2019	Contribution	5.3	3.3	(231,613)	(144,211)	(43,701)	(43,701)	(43,701)	(43,701)	(13,108)	0	0
2140	City of Lebanon	6/30/2018	Proportion	5.2	2.2	121,096	51,232	23,288	23,288	23,288	4,656	0	0	0
2140	City of Lebanon	6/30/2018	Contribution	5.2	2.2	(251,471)	(106,391)	(48,360)	(48,360)	(48,360)	(9,671)	0	0	0
2140	City of Lebanon	6/30/2017	Proportion	5.2	1.2	90,136	20,800	17,334	17,334	3,466	0	0	0	0
2140	City of Lebanon	6/30/2017	Contribution	5.2	1.2	(50,249)	(11,597)	(9,663)	(9,663)	(1,934)	0	0	0	0
2140	City of Lebanon	6/30/2016	Proportion	5.3	0.3	191,780	10,855	36,185	10,855	0	0	0	0	0
2140	City of Lebanon	6/30/2016	Contribution	5.3	0.3	19,252	1,092	3,632	1,092	0	0	0	0	0
2140	City of Lebanon	6/30/2015	Proportion	5.3	0.0	(584,194)	0	(33,069)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2015	Contribution	5.3	0.0	23,176	0	1,311	0	0	0	0	0	0
2142	City of Sherwood	6/30/2020	Proportion	5.4	4.4	1,478,947	1,205,068	273,879	273,879	273,879	273,879	273,879	109,552	0
2142	City of Sherwood	6/30/2020	Contribution	5.4	4.4	123,015	100,234	22,781	22,781	22,781	22,781	22,781	9,110	0
2142	City of Sherwood	6/30/2019	Proportion	5.3	3.3	(701,726)	(436,924)	(132,401)	(132,401)	(132,401)	(132,401)	(39,721)	0	0
2142	City of Sherwood	6/30/2019	Contribution	5.3	3.3	(83,085)	(51,733)	(15,676)	(15,676)		(15,676)	(4,705)	0	0
2142 2142	City of Sherwood	6/30/2018	Proportion	5.2	2.2	510,302	215,897	98,135	98,135	98,135	19,627	0	0	0
	City of Sherwood	6/30/2018	Contribution	5.2	2.2	(158,983)	(67,261)	(30,574)	(30,574)		(6,113)	0	0	0
2142	City of Sherwood	6/30/2017	Proportion	5.2	1.2	(409,333)	(94,461)	(78,718)	(78,718)	(15,743)		0		0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2142	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2142	City of Sherwood City of Sherwood	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	89,540 66,925	20,664 3,790	17,219 12,627	17,219 3,790	3,445	0	0	0	(
2142	City of Sherwood	6/30/2016	Contribution	5.3	0.3	130,276	7,376	24,580	7,376	Ö	0	0	0	Č
2142	City of Sherwood	6/30/2015	Proportion	5.3	0.0	(513,404)	0	(29,059)	0	Ō	0	ō	ō	d
2142	City of Sherwood	6/30/2015	Contribution	5.3	0.0	109,998	0	6,228	0	0	0	0	0	C
2143	City of Oakland	6/30/2020	Proportion	5.4	4.4	40,481	32,985		7,496	7,496	7,496	7,496	3,001	C
2143	City of Oakland	6/30/2020	Contribution	5.4	4.4	10,885	8,869	2,016	2,016	2,016	2,016	2,016	805	C
2143 2143	City of Oakland City of Oakland	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(25,744) 6,918	(16,030) 4,308		(4,857) 1,305	(4,857) 1,305	(4,857 1,305) (1,459) 393	0	C
2143	City of Oakland	6/30/2019	Proportion	5.2	2.2	(21,968)	(9,293)		(4,225)	(4,225)	(843)		0	C
2143	City of Oakland	6/30/2018	Contribution	5.2	2.2	1,021	433		196	196	41	, 0	0	Č
2143	City of Oakland	6/30/2017	Proportion	5.2	1.2	(49,923)	(11,519)		(9,601)	(1,918)	0	0	0	Ċ
2143	City of Oakland	6/30/2017	Contribution	5.2	1.2	5,252	1,212	1,010	1,010	202	0	0	0	C
2143	City of Oakland	6/30/2016	Proportion	5.3	0.3	5,782	327	1,091	327	0	0	0	0	C
2143	City of Oakland	6/30/2016	Contribution	5.3	0.3	9,162	517	1,729	517	0	0	0	0	C
2143	City of Oakland	6/30/2015	Proportion	5.3	0.0	1,233	0	68	0	0	0	0	0	C
2143 2145	City of Oakland City of Vale	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	12,830 46,020	0 37.498	725 8.522	8,522	8.522	8.522	8,522	3.410	C
2145	City of Vale City of Vale	6/30/2020	Contribution	5.4 5.4	4.4	46,020 (5.952)	(4.850)		(1,102)	(1.102)	8,522			
2145	City of Vale	6/30/2020	Proportion	5.3	3.3	(13,714)	(8,538)		(2,588)	(2,588)	(2,588			C
2145	City of Vale	6/30/2019	Contribution	5.3	3.3	(710)	(442)		(134)	(134)	(134			C
2145	City of Vale	6/30/2018	Proportion	5.2	2.2	(72,264)	(30,573)		(13,897)	(13,897)	(2,779		0	Ċ
2145	City of Vale	6/30/2018	Contribution	5.2	2.2	(7,736)	(3,272)	(1,488)	(1,488)	(1,488)	(296	0	0	C
2145	City of Vale	6/30/2017	Proportion	5.2	1.2	(66,728)	(15,400)		(12,832)	(2,568)	0	0	0	C
2145	City of Vale	6/30/2017	Contribution	5.2	1.2	5,590	1,290		1,075	215	0	0	0	C
2145	City of Vale	6/30/2016	Proportion	5.3	0.3	17,053	963		963	0	0	0	0	C
2145 2145	City of Vale City of Vale	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	17,879 8,335	1,014		1,014	0	0	0	0	C
2145	City of Vale	6/30/2015	Contribution	5.3	0.0	24,905	0	1,410	0	0	0	0	0	C
2146	City of Prineville	6/30/2020	Proportion	5.4	4.4	897,703	731,462		166,241	166,241	166,241	166,241	66,498	Č
2146	City of Prineville	6/30/2020	Contribution	5.4	4.4	(352,108)	(286,903)		(65,205)	(65,205)	(65,205			Ċ
2146	City of Prineville	6/30/2019	Proportion	5.3	3.3	366,968	228,490		69,239	69,239	69,239	20,773	0	C
2146	City of Prineville	6/30/2019	Contribution	5.3	3.3	(142,146)	(88,506)		(26,820)	(26,820)	(26,820		0	C
2146	City of Prineville	6/30/2018	Proportion	5.2	2.2	(200,393)	(84,782)		(38,537)	(38,537)	(7,708) 0	0	C
2146 2146	City of Prineville City of Prineville	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	942,253 52,174	398,647 12,042	181,202 10,033	181,202 10,033	181,202 2,009	36,243 0	0	0	C
2146	City of Prineville	6/30/2017	Contribution	5.2	1.2	(128,458)	(29,646)		(24,703)	(4,943)	0	0	0	
2146	City of Prineville	6/30/2016	Proportion	5.3	0.3	158.958	8,998	29,992	8,998	(4,343)	0	0	0	C
2146	City of Prineville	6/30/2016	Contribution	5.3	0.3	(124,894)	(7,069)		(7,069)	Ö	0	ō	Ö	d
2146	City of Prineville	6/30/2015	Proportion	5.3	0.0	(1,465,960)	0	(82,980)	0	0	0	0	0	C
2146	City of Prineville	6/30/2015	Contribution	5.3	0.0	14,444	0	819	0	0	0	0	0	C
2147	City of Wheeler	6/30/2020	Proportion	5.4	4.4	86,708	70,651	16,057	16,057	16,057	16,057	16,057	6,423	C
2147	City of Wheeler	6/30/2020	Contribution	5.4	4.4	(14,359)	(11,700)		(2,659)	(2,659)	(2,659			C
2147 2147	City of Wheeler City of Wheeler	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(114,887) 3,230	(71,533) 2,012		(21,677) 609	(21,677) 609	(21,677 609) (6,502) 185		C
2147	City of Wheeler	6/30/2018	Proportion	5.2	2.2	13,804	5,839	2,655	2,655	2,655	529	0	0	C
2147	City of Wheeler	6/30/2018	Contribution	5.2	2.2	(18,501)	(7,827)		(3,558)	(3,558)	(711)	-	Ö	Č
2147	City of Wheeler	6/30/2017	Proportion	5.2	1.2	(273)	(65)	(52)	(52)	(13)	0	0	0	Ċ
2147	City of Wheeler	6/30/2017	Contribution	5.2	1.2	(3,350)	(774)		(644)	(130)	0	0	0	C
2147	City of Wheeler	6/30/2016	Proportion	5.3	0.3	(3,203)	(183)		(183)	0	0	0	0	C
2147 2147	City of Wheeler	6/30/2016	Contribution	5.3	0.3 0.0	299	19	56	19	0	0	0	0	C
2147 2147	City of Wheeler City of Wheeler	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	5,152 (627)	0	292 (37)	0	0	0	0	0	C
2147	City of Wheeler City of Klamath Falls	6/30/2015	Proportion	5.4	4.4	845,780	689,154		156.626	156,626	156,626	156,626	62,650	C
2148	City of Klamath Falls	6/30/2020	Contribution	5.4	4.4	(233,951)	(190,627)		(43,324)	(43,324)	(43,324			Č
2148	City of Klamath Falls	6/30/2019	Proportion	5.3	3.3	(1,430,684)	(890,804)		(269,940)	(269,940)	(269,940			Č
2148	City of Klamath Falls	6/30/2019	Contribution	5.3	3.3	(416,364)	(259,246)		(78,559)	(78,559)	(78,559	(23,569)	0	C
2148	City of Klamath Falls	6/30/2018	Proportion	5.2	2.2	278,947	118,015		53,644	53,644	10,727	0	0	C
2148	City of Klamath Falls	6/30/2018	Contribution	5.2	2.2	(503,200)	(212,893)		(96,769)	(96,769)	(19,355) 0	0	C
2148	City of Klamath Falls	6/30/2017	Proportion	5.2	1.2	17,753	4,097	3,414	3,414	683	0	0	0	C
2148 2148	City of Klamath Falls	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	(169,556) (258,153)	(39,128) (14,613)		(32,607) (14,613)	(6,521)	0	0	0	C
2148 2148	City of Klamath Falls City of Klamath Falls	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(258,153) (137,223)	(14,613)		(14,613)	0	0	0	0	(
2148	City of Klamath Falls	6/30/2015	Proportion	5.3	0.0	121,439	(1,766)	(25,691)	(7,766)	0	0	0	0	C
2148	City of Klamath Falls	6/30/2015	Contribution	5.3	0.0	(136,919)	0		0	ō	0	0	0	Č
2149	City of Canyonville	6/30/2020	Proportion	5.4	4.4	(112,795)	(91,907)		(20,888)	(20,888)	(20,888	(20,888)	(8,355)	Ċ
	City of Canyonville	6/30/2020	Contribution	5.4	4.4	8,216	6,695	1,521	1,521	1,521	1,521	1,521	611	C



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Management D.	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.40///
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2149	City of Canyonville	6/30/2019	Proportion	5.3	3.3	27,319	17,009	5,155	5,155	5,155	5,155	1,544	0	(
2149	City of Canyonville	6/30/2019	Contribution	5.3	3.3	(23,408)	(14,574)		(4,417)	(4,417)	(4,417)	(1,323)	0	(
2149 2149	City of Canyonville City of Canyonville	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(26,761) (16,346)	(11,323) (6,917)	(5,146) (3,143)	(5,146) (3,143)	(5,146) (3,143)	(1,031) (631)	0	0	(
2149	City of Carryonville	6/30/2017	Proportion	5.2	1.2	39,179	9,043	7,534	7,534	1,509	(031)	0	0	(
2149	City of Canyonville	6/30/2017	Contribution	5.2	1.2	(2,661)	(613)		(512)	(101)	0	0	0	
2149	City of Canyonville	6/30/2016	Proportion	5.3	0.3	(85,909)	(4,864)		(4,864)	o o	0	0	0	Ċ
2149	City of Canyonville	6/30/2016	Contribution	5.3	0.3	5,779	329	1,090	329	0	0	0	0	(
2149	City of Canyonville	6/30/2015	Proportion	5.3	0.0	(33,555)	0	(1,900)	0	0	0	0	0	(
2149 2150	City of Canyonville	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(9,281)	(184,278)	(526) (41,881)	(41,881)	(41,881)	0 (41,881)	(41,881)	(16,754)	(
2150	City of Bandon City of Bandon	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(226,159) 47,838	38,979	8,859	8,859	8,859	8,859	8,859	3,543	(
2150	City of Bandon	6/30/2019	Proportion	5.3	3.3	(24,407)	(15,197)		(4,605)	(4,605)	(4,605)	(1,382)	0,040	(
2150	City of Bandon	6/30/2019	Contribution	5.3	3.3	(50,920)	(31,704)		(9,608)	(9,608)	(9,608)	(2,880)	0	Ċ
2150	City of Bandon	6/30/2018	Proportion	5.2	2.2	(176,316)	(74,595)	(33,907)	(33,907)	(33,907)	(6,781)	0	0	(
2150	City of Bandon	6/30/2018	Contribution	5.2	2.2	(807)	(342)		(155)	(155)	(32)	0	0	(
2150	City of Bandon	6/30/2017	Proportion	5.2	1.2	(8,277)	(1,909)		(1,592)	(317)	0	0	0	(
2150 2150	City of Bandon City of Bandon	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	22,425 (124,400)	5,177 (7.040)	4,312 (23,472)	4,312 (7.040)	865 0	0	0	0	(
2150	City of Bandon City of Bandon	6/30/2016	Contribution	5.3	0.3	(124,400)	3,866	(23,472)	3,866	0	0	0	0	(
2150	City of Bandon	6/30/2015	Proportion	5.3	0.0	(374,388)	0,000	(21,193)	0,000	0	0	0	0	(
2150	City of Bandon	6/30/2015	Contribution	5.3	0.0	50,314	0	2,849	0	0	0	0	0	Ċ
2152	City of Coos Bay	6/30/2020	Proportion	5.4	4.4	387,538	315,772	71,766	71,766	71,766	71,766	71,766	28,708	(
2152	City of Coos Bay	6/30/2020	Contribution	5.4	4.4	(651,130)	(530,550)	(120,580)	(120,580)	(120,580)	(120,580)	(120,580)	(48,230)	(
2152	City of Coos Bay	6/30/2019	Proportion	5.3	3.3	350,981	218,535	66,223	66,223	66,223	66,223	19,866	0	(
2152 2152	City of Coos Bay City of Coos Bay	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(915,503) 265,606	(570,031) 112,372	(172,736) 51,078	(172,736) 51,078	(172,736) 51,078	(172,736) 10,216	(51,823)	0	(
2152	City of Coos Bay	6/30/2018	Contribution	5.2	2.2	(536,634)	(227,037)	(103,199)	(103,199)	(103,199)	(20,639)	0	0	(
2152	City of Coos Bay	6/30/2017	Proportion	5.2	1.2	(228,970)	(52,838)	(44,033)	(44,033)	(8,805)	(20,000)	0	0	Č
2152	City of Coos Bay	6/30/2017	Contribution	5.2	1.2	(213,787)	(49,335)	(41,113)	(41,113)	(8,222)	0	0	0	Ċ
2152	City of Coos Bay	6/30/2016	Proportion	5.3	0.3	(458,397)	(25,947)	(86,490)	(25,947)	0	0	0	0	(
2152	City of Coos Bay	6/30/2016	Contribution	5.3	0.3	(20,962)	(1,187)		(1,187)	0	0	0	0	(
2152	City of Coos Bay	6/30/2015	Proportion	5.3	0.0	(521,425)	0	(29,515)	0	0	0	0	0	(
2152 2154	City of Coos Bay City of Pendleton	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(31,160) (227,513)	0 (185,381)	(1,765) (42,132)	(42,132)	(42,132)	(42,132)	(42,132)	(16,853)	(
2154	City of Pendleton	6/30/2020	Contribution	5.4	4.4	(88,845)	(72,392)		(16,453)	(16,453)	(16,453)	(16,453)	(6,580)	(
2154	City of Pendleton	6/30/2019	Proportion	5.3	3.3	(586,187)	(364,985)		(110,601)	(110,601)	(110,601)	(33,182)	0	·
2154	City of Pendleton	6/30/2019	Contribution	5.3	3.3	(432,461)	(269,269)	(81,596)	(81,596)	(81,596)	(81,596)	(24,481)	0	Ċ
2154	City of Pendleton	6/30/2018	Proportion	5.2	2.2	1,399,427	592,064	269,121	269,121	269,121	53,822	0	0	(
2154	City of Pendleton	6/30/2018	Contribution	5.2	2.2	(339,776)	(143,750)	(65,342)	(65,342)	(65,342)	(13,066)	0	0	(
2154 2154	City of Pendleton	6/30/2017 6/30/2017	Proportion	5.2 5.2	1.2 1.2	(859,284) 72.112	(198,296) 16,640	(165,247) 13.868	(165,247) 13.868	(33,049) 2,772	0	0	0	(
2154	City of Pendleton City of Pendleton	6/30/2017	Contribution Proportion	5.2	0.3	242,107	13,702	45,681	13,868	2,772	0	0	0	(
2154	City of Pendleton	6/30/2016	Contribution	5.3	0.3	(76,537)	(4,332)		(4,332)	0	0	0	0	(
2154	City of Pendleton	6/30/2015	Proportion	5.3	0.0	(339,164)	0,002)	(19,199)	0	0	0	0	0	Č
2154	City of Pendleton	6/30/2015	Contribution	5.3	0.0	33,623	0	1,903	0	0	0	0	0	(
2155	City of Corvallis	6/30/2020	Proportion	5.4	4.4	659,763	537,585	122,178	122,178	122,178	122,178	122,178	48,873	(
2155	City of Corvallis	6/30/2020	Contribution	5.4	4.4	(570,227)	(464,629)	(105,598)	(105,598)	(105,598)	(105,598)	(105,598)	(42,237)	(
2155 2155	City of Corvallis City of Corvallis	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	2,266,715 (783,842)	1,411,351 (488,052)	427,682 (147,895)	427,682 (147.895)	427,682 (147,895)	427,682 (147,895)	128,305 (44,367)	0	(
2155	City of Corvallis	6/30/2019	Proportion	5.2	2.2	(754,214)	(319.091)	(147,095)	(145,041)	(145.041)	(29,009)	(44,367)	0	(
2155	City of Corvallis	6/30/2018	Contribution	5.2	2.2	3,724,329	1,575,678	716,217	716.217	716,217	143,244	0	0	Č
2155	City of Corvallis	6/30/2017	Proportion	5.2	1.2	(1,207,216)	(278,588)		(232,157)	(46,431)	0	0	0	Ċ
2155	City of Corvallis	6/30/2017	Contribution	5.2	1.2	(162,508)	(37,500)		(31,252)	(6,248)	0	0	0	(
2155	City of Corvallis	6/30/2016	Proportion	5.3	0.3	(1,170,153)	(66,233)	(220,784)	(66,233)	0	0	0	0	(
2155	City of Corvallis	6/30/2016	Contribution	5.3	0.3	(149,053)	(8,438)		(8,438)	0	0	0	0	(
2155 2155	City of Convallis	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(1,366,273) (140,680)	0	(77,338) (7,965)	0	0	0	0	0	(
2155 2157	City of Corvallis City of Monmouth	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(140,680) (177,376)	(144,529)		(32,847)	(32,847)	(32,847)	(32,847)	(13,141)	(
2157	City of Monmouth	6/30/2020	Contribution	5.4	4.4	99,766	81,291	18,475	18,475	18,475	18,475	18,475	7,391	(
2157	City of Monmouth	6/30/2019	Proportion	5.3	3.3	(254,067)	(158,193)		(47,937)	(47,937)	(47,937)	(14,382)	0	
2157	City of Monmouth	6/30/2019	Contribution	5.3	3.3	59,793	37,229	11,282	11,282	11,282	11,282	3,383	0	Ċ
2157	City of Monmouth	6/30/2018	Proportion	5.2	2.2	(96,592)	(40,867)	(18,575)	(18,575)	(18,575)	(3,717)	0	0	(
2157	City of Monmouth	6/30/2018	Contribution	5.2	2.2	(74,017)	(31,315)		(14,234)	(14,234)	(2,847)	0	0	(
2157 2157	City of Monmouth City of Monmouth	6/30/2017 6/30/2017	Proportion	5.2 5.2	1.2 1.2	18,503	4,271	3,558	3,558	713	0	0	0	9
		0/30/2017	Contribution	5.∠	1.2	(5,899)	(1,363)	(1,134)	(1,134)	(229)	0	0	0	

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 2157	Employer Name City of Monmouth	Recognition 6/30/2016	Contribution	Amortization Period 5.3	Period 0.3	Outflow/(Inflow) 12,005	Outflow/(Inflow) 680	Expense 2,265	Expense 680	Expense 0	Expense 0	Expense	Expense 0	Subsequent Expense
2157	City of Monmouth	6/30/2015	Proportion	5.3	0.0	(97,598)	0	(5,523)	0	0	0	0	0	Č
2157	City of Monmouth	6/30/2015	Contribution	5.3	0.0	(20,418)	0	(1,158)	0	0	0	0	0	(
2158	City of Milton-Freewater	6/30/2020	Proportion	5.4	4.4	(1,195,172)	(973,844)	(221,328)	(221,328)	(221,328)	(221,328)		(88,532)	(
2158	City of Milton-Freewater	6/30/2020	Contribution	5.4	4.4	121,879	99,309	22,570	22,570	22,570	22,570	22,570	9,029	(
2158 2158	City of Milton-Freewater	6/30/2019	Proportion	5.3 5.3	3.3 3.3	569,332 (142,491)	354,490	107,421 (26,885)	107,421	107,421 (26,885)	107,421	32,227	0	(
2158	City of Milton-Freewater City of Milton-Freewater	6/30/2019 6/30/2018	Contribution Proportion	5.3	3.3 2.2	(257,902)	(88,721) (109,111)	(49,597)	(26,885) (49,597)	(26,885)	(26,885) (9,917)		0	(
2158	City of Milton-Freewater	6/30/2018	Contribution	5.2	2.2	66,109	27,970	12,713	12,713	12,713	2,544	0	0	Č
2158	City of Milton-Freewater	6/30/2017	Proportion	5.2	1.2	(343,344)	(79,232)	(66,028)	(66,028)	(13,204)	0	Ö	0	(
2158	City of Milton-Freewater	6/30/2017	Contribution	5.2	1.2	105,122	24,258	20,216	20,216	4,042	0	0	0	(
2158	City of Milton-Freewater	6/30/2016	Proportion	5.3	0.3	(127,188)	(7,198)	(23,998)	(7,198)	0	0	0	0	(
2158	City of Milton-Freewater	6/30/2016	Contribution	5.3	0.3	157,527	8,917	29,722	8,917	0	0	0	0	(
2158 2158	City of Milton-Freewater City of Milton-Freewater	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(380,131) 122,147	0	(21,516) 6,912	0	0	0	0	0	(
2150	City of Million-Freewater City of Baker City	6/30/2015	Proportion	5.4	4.4	352.654	287.348	65.306	65.306	65,306	65.306	65.306	26.124	(
2159	City of Baker City	6/30/2020	Contribution	5.4	4.4	(76,839)	(62.610)	(14.229)	(14,229)	(14.229)	(14,229)		(5,694)	Č
2159	City of Baker City	6/30/2019	Proportion	5.3	3.3	(709,976)	(442,060)	(133,958)	(133,958)	(133,958)	(133,958)	(40,186)	0	(
2159	City of Baker City	6/30/2019	Contribution	5.3	3.3	(85,963)	(53,525)	(16,219)	(16,219)	(16,219)	(16,219)	(4,868)	0	(
2159	City of Baker City	6/30/2018	Proportion	5.2	2.2	412,585	174,556	79,343	79,343	79,343	15,870	0	0	(
2159	City of Baker City	6/30/2018	Contribution	5.2	2.2	(65,370)	(27,657)	(12,571)	(12,571)	(12,571)	(2,515)	0	0	(
2159 2159	City of Baker City	6/30/2017	Proportion	5.2	1.2 1.2	(540,729)	(124,785)	(103,986)	(103,986)	(20,799) 4,756	0	0	0	(
2159	City of Baker City City of Baker City	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	0.3	123,706 (59,510)	28,546 (3,370)	23,790 (11,228)	23,790 (3,370)	4,756	0	0	0	(
2159	City of Baker City	6/30/2016	Contribution	5.3	0.3	78,146	4,421	14,745	4,421	0	0	0	0	(
2159	City of Baker City	6/30/2015	Proportion	5.3	0.0	(458,244)	0	(25,939)	0	0	0	0	0	Č
2159	City of Baker City	6/30/2015	Contribution	5.3	0.0	98,936	0	5,601	0	0	0	0	0	(
2160	City of Hermiston	6/30/2020	Proportion	5.4	4.4	142,804	116,359	26,445	26,445	26,445	26,445	26,445	10,579	(
2160	City of Hermiston	6/30/2020	Contribution	5.4	4.4	86,057	70,121	15,936	15,936	15,936	15,936	15,936	6,377	(
2160	City of Hermiston	6/30/2019	Proportion	5.3	3.3	237,326	147,770	44,778	44,778	44,778	44,778	13,436	0	(
2160 2160	City of Hermiston City of Hermiston	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(20,420) 204,492	(12,714) 86,517	(3,853) 39.325	(3,853) 39,325	(3,853) 39.325	(3,853) 7.867	(1,155)	0	(
2160	City of Hermiston	6/30/2018	Contribution	5.2	2.2	(40,492)	(17,131)	(7,787)	(7,787)	(7,787)	(1,557)	•	0	(
2160	City of Hermiston	6/30/2017	Proportion	5.2	1.2	(306,451)	(70,719)	(58,933)	(58,933)	(11,786)	(1,007)	0	0	Č
2160	City of Hermiston	6/30/2017	Contribution	5.2	1.2	202,662	46,770	38,973	38,973	7,797	0	Ō	0	Ċ
2160	City of Hermiston	6/30/2016	Proportion	5.3	0.3	124,850	7,065	23,557	7,065	0	0	0	0	(
2160	City of Hermiston	6/30/2016	Contribution	5.3	0.3	111,325	6,300	21,005	6,300	0	0	0	0	(
2160	City of Hermiston	6/30/2015	Proportion	5.3	0.0	(894,014)	0	(50,604)	0	0	0	0	0	(
2160 2161	City of Hermiston City of Pilot Rock	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	159,983 15,865	12,927	9,058 2,938	2,938	2.938	2.938	2,938	1,175	(
2161	City of Pilot Rock	6/30/2020	Contribution	5.4	4.4	(7,084)	(5,772)	(1,312)	(1,312)	(1,312)			(524)	(
2161	City of Pilot Rock	6/30/2019	Proportion	5.3	3.3	35,208	21,922	6,643	6,643	6,643	6,643	1,993	0	Č
2161	City of Pilot Rock	6/30/2019	Contribution	5.3	3.3	(3,571)	(2,223)	(674)	(674)	(674)	(674)	(201)	0	(
2161	City of Pilot Rock	6/30/2018	Proportion	5.2	2.2	52,752	22,317	10,145	10,145	10,145	2,027	0	0	(
2161	City of Pilot Rock	6/30/2018	Contribution	5.2	2.2	2,910	1,230	560	560	560	110	0	0	(
2161 2161	City of Pilot Rock	6/30/2017	Proportion	5.2 5.2	1.2 1.2	(112,032) 14,930	(25,852) 3,446	(21,545)	(21,545) 2.871	(4,307) 575	0	0	0	(
2161	City of Pilot Rock City of Pilot Rock	6/30/2017 6/30/2016	Contribution Proportion	5.3	0.3	20,604	3,446 1,164	2,871 3,888	1,164	5/5	0	0	0	(
2161	City of Pilot Rock	6/30/2016	Contribution	5.3	0.3	2,242	127	423	127	0	0	0	0	(
2161	City of Pilot Rock	6/30/2015	Proportion	5.3	0.0	(82,286)	0	(4,656)	0	0	0	Ö	0	(
2161	City of Pilot Rock	6/30/2015	Contribution	5.3	0.0	9,460	0	535	0	0	0	0	0	(
2162	City of Clatskanie	6/30/2020	Proportion	5.4	4.4	(871,499)	(710,110)	(161,389)	(161,389)	(161,389)	(161,389)		(64,554)	(
2162	City of Clatskanie	6/30/2020	Contribution	5.4	4.4	1,475,772	1,202,481	273,291	273,291	273,291	273,291	273,291	109,317	(
2162 2162	City of Clatskanie City of Clatskanie	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(68,296) (197,568)	(42,524) (123,014)	(12,886) (37,277)	(12,886) (37,277)	(12,886) (37,277)	(12,886)	(3,866)	0	(
2162	City of Clatskanie	6/30/2019	Proportion	5.2	2.2	(18,404)	(7,787)	(37,277)	(3,539)	(3,539)	(37,277)		0	(
2162	City of Clatskanie	6/30/2018	Contribution	5.2	2.2	(160,420)	(67,870)	(30,850)	(30,850)	(30,850)	(6,170)		0	
2162	City of Clatskanie	6/30/2017	Proportion	5.2	1.2	(128,499)	(29,655)	(24,711)	(24,711)	(4,944)	0	0	0	
2162	City of Clatskanie	6/30/2017	Contribution	5.2	1.2	(123,961)	(28,605)	(23,839)	(23,839)	(4,766)	0	0	0	Ċ
2162	City of Clatskanie	6/30/2016	Proportion	5.3	0.3	(73,988)	(4,188)	(13,960)	(4,188)	0	0	0	0	(
2162	City of Clatskanie	6/30/2016	Contribution	5.3	0.3	(85,751)	(4,856)	(16,179)	(4,856)	0	0	0	0	9
2162	City of Clatskanie	6/30/2015	Proportion	5.3	0.0	(56,281)	0	(3,186)	0	0	0	0	0	
2162 2163	City of Clatskanie City of Milwaukie	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(43,979) 869.426	708,421	(2,489) 161,005	0 161,005	0 161,005	0 161,005	0 161,005	0 64,401	
2163	City of Milwaukie	6/30/2020	Contribution	5.4	4.4	(317,219)	(258,475)	(58,744)	(58,744)	(58,744)			(23,499)	
2163	City of Milwaukie	6/30/2019	Proportion	5.3	3.3	24,303	15,133	4,585	4,585	4,585	4,585	1,378	(23,499)	(
2163	City of Milwaukie	6/30/2019	Contribution	5.3	3.3	(485,355)	(302,203)	(91,576)	(91,576)	(91,576)			0	

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2163	Employer Name City of Milwaukie	Recognition		Amortization Period	Period		Outflow/(Inflow)	Expense 1.581	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2163	City of Milwaukie	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	8,223 (363,539)	3,480 (153,806)		1,581 (69,911)	1,581 (69,911)	318 (13,984)	0	0	(
2163	City of Milwaukie	6/30/2017	Proportion	5.2	1.2	207,671	47,923	39,937	39,937	7,986	(10,304)	0	0	Č
2163	City of Milwaukie	6/30/2017	Contribution	5.2	1.2	(110,577)	(25,517)		(21,265)	(4,252)	Ö	0	0	Č
2163	City of Milwaukie	6/30/2016	Proportion	5.3	0.3	52,491	2,971	9,904	2,971	0	Ö	0	0	(
2163	City of Milwaukie	6/30/2016	Contribution	5.3	0.3	(92,909)	(5,259)	(17,530)	(5,259)	0	0	0	0	(
2163	City of Milwaukie	6/30/2015	Proportion	5.3	0.0	459,173	0	25,993	0	0	0	0	0	(
2163	City of Milwaukie	6/30/2015	Contribution	5.3	0.0	(68,392)	0	(3,872)	0	0	0	0	0	(
2165	City of Cornelius	6/30/2020	Proportion	5.4	4.4	(96,292)	(78,460)		(17,832)	(17,832)	(17,832)	(17,832)	(7,132)	(
2165	City of Cornelius	6/30/2020	Contribution	5.4	4.4	(74,517)	(60,718)		(13,799)	(13,799)	(13,799)	(13,799)	(5,522)	(
2165	City of Cornelius	6/30/2019	Proportion	5.3	3.3	339,262	211,238	64,012	64,012	64,012	64,012	19,202	0	(
2165	City of Cornelius	6/30/2019	Contribution	5.3	3.3	(191,618)	(119,310)		(36,154)	(36,154)	(36,154)	(10,848)	0	(
2165	City of Cornelius	6/30/2018	Proportion	5.2	2.2	284,837	120,509	54,776	54,776	54,776	10,957	0	0	(
2165 2165	City of Cornelius	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(68,632) 104.195	(29,038)		(13,198)	(13,198)	(2,642)	0	0	(
2165	City of Cornelius City of Cornelius	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	104,195	24,043 4,202	20,038 3,500	20,038 3,500	4,005 702	0	0	0	(
2165	City of Cornelius	6/30/2017	Proportion	5.3	0.3	(202,369)	(11,454)		(11,454)	702	0	0	0	(
2165	City of Cornelius	6/30/2016	Contribution	5.3	0.3	30.813	1,743		1.743	0	0	0	0	Č
2165	City of Cornelius	6/30/2015	Proportion	5.3	0.0	(371,430)	0,740	(21,025)	1,740	0	0	0	0	Č
2165	City of Cornelius	6/30/2015	Contribution	5.3	0.0	(403)	ő	(23)	0	ő	ő	0	0	
2166	City of Nyssa	6/30/2020	Proportion	5.4	4.4	36,272	29,555	6,717	6,717	6,717	6,717	6,717	2,687	
2166	City of Nyssa	6/30/2020	Contribution	5.4	4.4	(17,983)	(14,653)		(3,330)	(3,330)	(3,330)	(3,330)	(1,333)	(
2166	City of Nyssa	6/30/2019	Proportion	5.3	3.3	84,073	52,347	15,863	15,863	15,863	15,863	4,758	0	(
2166	City of Nyssa	6/30/2019	Contribution	5.3	3.3	(35,761)	(22,267)	(6,747)	(6,747)	(6,747)	(6,747)	(2,026)	0	(
2166	City of Nyssa	6/30/2018	Proportion	5.2	2.2	(251,045)	(106,211)		(48,278)	(48,278)	(9,655)	0	0	(
2166	City of Nyssa	6/30/2018	Contribution	5.2	2.2	(1,888)	(799)		(363)	(363)	(73)	0	0	(
2166	City of Nyssa	6/30/2017	Proportion	5.2	1.2	(138,482)	(31,958)		(26,631)	(5,327)	0	0	0	(
2166	City of Nyssa	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(23,509) 16,789	(5,425) 949	(4,521) 3,168	(4,521) 949	(904)	0	0	0	(
2166 2166	City of Nyssa City of Nyssa	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(2,943)				0	0	0	0	(
2166	City of Nyssa	6/30/2015	Proportion	5.3	0.0	(116,742)	(168)	(6,607)	(168)	0	0	0	0	(
2166	City of Nyssa	6/30/2015	Contribution	5.3	0.0	12,935	0	730	0	0	0	0	0	(
2167	City of Athena	6/30/2020	Proportion	5.4	4.4	(28,126)	(22,917)		(5,209)	(5,209)	(5,209)	(5,209)	(2,081)	Č
2167	City of Athena	6/30/2020	Contribution	5.4	4.4	(10,174)	(8,290)		(1,884)	(1,884)	(1,884)	(1,884)	(754)	Č
2167	City of Athena	6/30/2019	Proportion	5.3	3.3	108,906	67,810	20,548	20,548	20,548	20,548	6,166	O O	· ·
2167	City of Athena	6/30/2019	Contribution	5.3	3.3	(14,551)	(9,061)	(2,745)	(2,745)	(2,745)	(2,745)	(826)	0	(
2167	City of Athena	6/30/2018	Proportion	5.2	2.2	(60,617)	(25,646)	(11,657)	(11,657)	(11,657)	(2,332)	0	0	(
2167	City of Athena	6/30/2018	Contribution	5.2	2.2	4,178	1,769	803	803	803	163	0	0	(
2167	City of Athena	6/30/2017	Proportion	5.2	1.2	(47,323)	(10,919)		(9,101)	(1,818)	0	0	0	(
2167	City of Athena	6/30/2017	Contribution	5.2	1.2	(4,102)	(946)		(789)	(157)	0	0	0	(
2167	City of Athena	6/30/2016	Proportion	5.3	0.3	83,056	4,701	15,671	4,701	0	0	0	0	(
2167	City of Athena	6/30/2016	Contribution	5.3	0.3	(9,519)	(539)		(539)	0	0	0	0	(
2167 2167	City of Athena	6/30/2015	Proportion	5.3 5.3	0.0	(293) 1,096	0	(18) 61	0	0	0	0	0	(
2167	City of Athena City of Oakridge	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	4.4	(259,929)	(211,794)		(48,135)	(48,135)	(48,135)	(48,135)	(19,254)	(
2168	City of Oakridge City of Oakridge	6/30/2020	Contribution	5.4	4.4	60,576	49,358	11,218	11,218	11,218	11,218	11,218	4,486	(
2168	City of Oakridge	6/30/2019	Proportion	5.3	3.3	(236,119)	(147,017)		(44,551)	(44,551)	(44,551)	(13,364)	0	Č
2168	City of Oakridge	6/30/2019	Contribution	5.3	3.3	(28,568)	(17,788)		(5,390)	(5,390)	(5,390)	(1,618)	0	Č
2168	City of Oakridge	6/30/2018	Proportion	5.2	2.2	22,569	9,549	4,340	4,340	4,340	869	0	0	(
2168	City of Oakridge	6/30/2018	Contribution	5.2	2.2	16,877	7,139	3,246	3,246	3,246	647	0	0	(
2168	City of Oakridge	6/30/2017	Proportion	5.2	1.2	128,234	29,594	24,660	24,660	4,934	0	0	0	(
2168	City of Oakridge	6/30/2017	Contribution	5.2	1.2	4,693	1,085	902	902	183	0	0	0	(
2168	City of Oakridge	6/30/2016	Proportion	5.3	0.3	(45,600)	(2,580)		(2,580)	0	0	0	0	(
2168	City of Oakridge	6/30/2016	Contribution	5.3	0.3	64,882	3,672	12,242	3,672	0	0	0	0	(
2168	City of Oakridge	6/30/2015	Proportion	5.3	0.0	(19,774)	0	(1,119)	0	0	0	0	0	(
2168	City of Oakridge	6/30/2015	Contribution	5.3	0.0	74,675	40: :	4,225	0	0 27,608	0 27,608	0	0	(
2170 2170	City of Madras City of Madras	6/30/2020 6/30/2020	Proportion	5.4 5.4	4.4 4.4	149,085 3,002	121,477 2,446	27,608 556	27,608 556	27,608 556	27,608	27,608 556	11,045 222	(
2170	City of Madras City of Madras	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(213,637)	(133,019)		(40,309)	(40,309)	(40,309)	(12,092)	222	(
2170	City of Madras City of Madras	6/30/2019	Contribution	5.3	3.3	(213,637)	(33,368)		(40,309)	(40,309)	(40,309)	(3,035)	0	(
2170	City of Madras City of Madras	6/30/2019	Proportion	5.2	2.2	389,219	164.669	74.850	74,850	74.850	14.969	(3,033)	0	(
2170	City of Madras	6/30/2018	Contribution	5.2	2.2	(54,734)	(23,156)		(10,526)	(10,526)	(2,104)	0	0	(
2170	City of Madras City of Madras	6/30/2017	Proportion	5.2	1.2	(163,439)	(37,715)		(31,431)	(6,284)	(2,104)	0	0	
2170	City of Madras	6/30/2017	Contribution	5.2	1.2	50,100	11,560	9,635	9,635	1,925	0	0	0	
2170	City of Madras	6/30/2016	Proportion	5.3	0.3	67,190	3,805	12,677	3,805	0	0	0	0	Č
2170	City of Madras	6/30/2016	Contribution	5.3	0.3	22,895	1,295	4,320	1,295	0	0	0	0	Ċ
	City of Madras	6/30/2015	Proportion	5.3	0.0	(463,022)	0	(26,207)	0	0	0	0	0	

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of Outflow/(Inflow)					Measurement Period +4		
Number 2170	Employer Name City of Madras	Recognition 6/30/2015	Contribution	Amortization Period 5.3	Period 0.0	Outflow/(Inflow) 33,769	Outriow/(Initiow)	Expense 1,909	Expense 0	Subsequent Expense				
2172	City of Sandy	6/30/2020	Proportion	5.4	4.4	1,007,411	820,853	186,558	186,558	186,558	186,558	186,558	74,621	Ċ
2172	City of Sandy	6/30/2020	Contribution	5.4	4.4	(134,489)	(109,584)	(24,905)	(24,905)	(24,905)	(24,905)	(24,905)		(
2172	City of Sandy	6/30/2019	Proportion	5.3	3.3	(349,537)	(217,637)	(65,950)	(65,950)			(19,787)	0	(
2172	City of Sandy	6/30/2019	Contribution	5.3	3.3	(181,557)	(113,045)	(34,256)	(34,256)			(10,277)	0	(
2172	City of Sandy	6/30/2018	Proportion	5.2	2.2	387,658	164,008	74,550	74,550	74,550		0	0	(
2172 2172	City of Sandy City of Sandy	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	(136,178) 84,017	(57,614) 19,389	(26,188) 16,157	(26,188) 16,157	(26,188) 3,232		0	0	(
2172	City of Sandy	6/30/2017	Proportion Contribution	5.2	1.2	34,571	7,979	6,648	6,648	1,331	0	0	0	(
2172	City of Sandy	6/30/2016	Proportion	5.3	0.3	164,767	9,327	31,088	9,327	1,551	0	0	0	(
2172	City of Sandy	6/30/2016	Contribution	5.3	0.3	65,614	3,714	12,380	3,714	0	0	0	0	Č
2172	City of Sandy	6/30/2015	Proportion	5.3	0.0	(248,240)	0	(14,050)	0	0	0	0	0	(
2172	City of Sandy	6/30/2015	Contribution	5.3	0.0	52,870	0	2,995	0	0	0	0	0	(
2174	City of Mt Angel	6/30/2020	Proportion	5.4	4.4	(281,480)	(229,354)	(52,126)	(52,126)					(
2174	City of Mt Angel	6/30/2020	Contribution	5.4	4.4	70,287	57,271	13,016	13,016	13,016	13,016	13,016	5,207	(
2174	City of Mt Angel	6/30/2019	Proportion	5.3	3.3	40,316	25,102	7,607	7,607	7,607	7,607	2,281	0	(
2174 2174	City of Mt Angel	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(18,772) (194,431)	(11,688) (82,258)	(3,542)	(3,542)	(3,542)		(1,062)	0	(
2174 2174	City of Mt Angel City of Mt Angel	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(194,431) (19,444)	(82,258) (8,227)	(37,391)	(37,391)			0	0	(
2174	City of Mt Angel	6/30/2017	Proportion	5.2 5.2	1.2	(19,444) 53,768	12,408	10,340	10,340	2,068		0	0	(
2174	City of Mt Angel	6/30/2017	Contribution	5.2	1.2	(26,151)	(6,035)	(5,029)	(5,029)			0	0	(
2174	City of Mt Angel	6/30/2016	Proportion	5.3	0.3	(80,075)	(4,535)	(15,108)	(4,535)		0	0	0	Ċ
2174	City of Mt Angel	6/30/2016	Contribution	5.3	0.3	(5,776)	(326)	(1,090)	(326)		0	0	0	(
2174	City of Mt Angel	6/30/2015	Proportion	5.3	0.0	86,823	0	4,913	0	0	0	0	0	(
2174	City of Mt Angel	6/30/2015	Contribution	5.3	0.0	(11,897)	0	(672)	0	0	0	0	0	(
2175	City of Umatilla	6/30/2020	Proportion	5.4	4.4	408,914	333,189	75,725	75,725	75,725		75,725	30,289	(
2175	City of Umatilla	6/30/2020	Contribution	5.4	4.4	(78,207)	(63,724)	(14,483)	(14,483)			(14,483)	(5,792)	(
2175 2175	City of Umatilla	6/30/2019 6/30/2019	Proportion	5.3	3.3 3.3	(268,958) (96,835)	(167,464)	(50,747) (18,271)	(50,747) (18,271)	(50,747) (18,271)		(15,223) (5,480)	0	(
2175	City of Umatilla City of Umatilla	6/30/2019	Contribution Proportion	5.3 5.2	3.3 2.2	(96,835) 424,933	(60,293) 179,779	(18,271)	81.718	81.718		(5,480)	0	(
2175	City of Umatilla	6/30/2018	Contribution	5.2	2.2	(169,666)	(71,782)	(32,628)	(32,628)			0	0	(
2175	City of Umatilla	6/30/2017	Proportion	5.2	1.2	12,990	2,998	2,498	2,498	500		0	0	Č
2175	City of Umatilla	6/30/2017	Contribution	5.2	1.2	(34,171)	(7,887)	(6,571)	(6,571)	(1,316)		0	0	·
2175	City of Umatilla	6/30/2016	Proportion	5.3	0.3	44,158	2,498	8,332	2,498	0	0	0	0	Ċ
2175	City of Umatilla	6/30/2016	Contribution	5.3	0.3	(61,984)	(3,509)	(11,695)	(3,509)	0	0	0	0	(
2175	City of Umatilla	6/30/2015	Proportion	5.3	0.0	112,680	0	6,380	0	0	0	0	0	(
2175	City of Umatilla	6/30/2015	Contribution	5.3	0.0	(62,207)	0	(3,522)	0	0	0	0	0	(
2176	City of Scappoose	6/30/2020	Proportion	5.4	4.4	152,400	124,178	28,222	28,222	28,222	28,222	28,222	11,290	(
2176 2176	City of Scappoose	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	23,950 (188,349)	19,515 (117,273)	4,435 (35,538)	4,435 (35,538)	4,435 (35,538)	4,435 (35,538)	4,435 (10,659)	1,775	(
2176	City of Scappoose City of Scappoose	6/30/2019	Proportion Contribution	5.3	3.3	(44,427)	(27,663)	(8,382)	(8,382)			(2,517)	0	(
2176	City of Scappoose	6/30/2018	Proportion	5.2	2.2	32.764	13.861	6.301	6.301	6.301	1.259	(2,317)	0	(
2176	City of Scappoose	6/30/2018	Contribution	5.2	2.2	(13.924)	(5.890)	(2.678)	(2.678)			0	0	(
2176	City of Scappoose	6/30/2017	Proportion	5.2	1.2	65,119	15,027	12,523	12,523	2,504	0	0	0	Ċ
2176	City of Scappoose	6/30/2017	Contribution	5.2	1.2	45,922	10,598	8,831	8,831	1,767	0	0	0	(
2176	City of Scappoose	6/30/2016	Proportion	5.3	0.3	335,341	18,981	63,272	18,981	0	0	0	0	(
2176	City of Scappoose	6/30/2016	Contribution	5.3	0.3	76,080	4,305	14,355	4,305	0	0	0	0	(
2176	City of Scappoose	6/30/2015	Proportion	5.3	0.0	(252,810)	0	(14,310)	0	0	0	0	0	(
2176	City of Scappoose	6/30/2015	Contribution	5.3	0.0 4.4	92,708	0	5,248	0	0	0	0	0	(
2177 2177	City of Condon	6/30/2020	Proportion	5.4 5.4	4.4	6,637 5,393	5,408 4,394	1,229 999	1,229 999	1,229 999	1,229 999	1,229 999	492 398	(
2177	City of Condon City of Condon	6/30/2020 6/30/2019	Contribution Proportion	5.3	3.3	(74,923)	(46,651)	(14,136)	(14,136)				390	(
2177	City of Condon	6/30/2019	Contribution	5.3	3.3	64,466	40,140	12,163	12,163	12,163		3,651	0	(
2177	City of Condon	6/30/2018	Proportion	5.2	2.2	(33,423)	(14,139)	(6,428)	(6,428)			0,001	0	Ċ
2177	City of Condon	6/30/2018	Contribution	5.2	2.2	(1,451)	(614)	(279)	(279)			0	0	Ċ
2177	City of Condon	6/30/2017	Proportion	5.2	1.2	10,660	2,460	2,050	2,050	410		0	0	(
2177	City of Condon	6/30/2017	Contribution	5.2	1.2	10,005	2,309	1,924	1,924	385	0	0	0	(
2177	City of Condon	6/30/2016	Proportion	5.3	0.3	12,566	711	2,371	711	0	0	0	0	(
2177	City of Condon	6/30/2016	Contribution	5.3	0.3	14,484	819	2,733	819	0	0	0	0	(
2177	City of Condon	6/30/2015	Proportion	5.3	0.0	(41,458)	0	(2,348)	0	0	0	0	0	(
2177 2178	City of Roardman	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	22,363 314,242	0 256.049	1,268 58.193	0 58.193	0 58.193	0 58.193	0 58,193	0 23,277	(
2178 2178	City of Boardman City of Boardman	6/30/2020 6/30/2020	Contribution	5.4 5.4	4.4 4.4	314,242 52,779	256,049 43,005	58,193 9,774	58,193 9,774			58,193 9,774	23,277	(
2178	City of Boardman	6/30/2019	Proportion	5.3	3.3	66,525	43,005	12,552	12,552	12,552		3,765	3,909	(
2178	City of Boardman	6/30/2019	Contribution	5.3	3.3	(16,187)	(10,079)	(3,054)	(3,054)				n	Č
2178	City of Boardman	6/30/2018	Proportion	5.2	2.2	138,691	58,678	26,671	26,671	26,671	5,336	0	0	Č
				5.2	2.2	(17,192)	(7,274)	(3,306)	(3,306)			0		

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2178	City of Boardman	6/30/2017	Proportion	5.2	1.2	(377,792)	(87,184)	(72,652)	(72,652)	(14,532)	0	0	0	0
2178	City of Boardman	6/30/2017	Contribution	5.2	1.2	19,353	4,465	3,722	3,722	743	0	0	0	0
2178	City of Boardman	6/30/2016	Proportion	5.3	0.3	115,861	6,556	21,861	6,556	0	0	0	0	0
2178 2178	City of Boardman City of Boardman	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	1,390 (221,612)	80	262 (12,542)	80	0	0	0	0	0
2178	City of Boardman	6/30/2015	Contribution	5.3	0.0	42,880	0	2,425	0	0	0	0	0	0
2179	City of Estacada	6/30/2020	Proportion	5.4	4.4	(71,443)	(58,213)	(13,230)	(13,230)	(13,230)	(13,230)	(13,230)	(5,293)	Ö
2179	City of Estacada	6/30/2020	Contribution	5.4	4.4	37,625	30,657	6,968	6,968	6,968	6,968	6,968	2,785	0
2179	City of Estacada	6/30/2019	Proportion	5.3	3.3	51,415	32,013	9,701	9,701	9,701	9,701	2,910	0	0
2179	City of Estacada	6/30/2019	Contribution	5.3	3.3	(225)	(141)	(42)	(42)	(42)	(42)	(15)	0	0
2179 2179	City of Estacada City of Estacada	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	193,699 8.630	81,949 3.650	37,250 1.660	37,250 1,660	37,250 1,660	7,449 330	0	0	0
2179	City of Estacada	6/30/2017	Proportion	5.2	1.2	90,411	20,863	17,387	17,387	3.476	0	0	0	0
2179	City of Estacada	6/30/2017	Contribution	5.2	1.2	47,278	10,910	9,092	9,092	1,818	0	Ō	0	ō
2179	City of Estacada	6/30/2016	Proportion	5.3	0.3	30,369	1,719	5,730	1,719	0	0	0	0	0
2179	City of Estacada	6/30/2016	Contribution	5.3	0.3	42,474	2,404	8,014	2,404	0	0	0	0	0
2179	City of Estacada	6/30/2015	Proportion	5.3	0.0	(54,174)	0	(3,064)	0	0	0	0	0	0
2179 2180	City of Estacada City of Enterprise	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	40,252 (89,596)	(73,004)	2,277 (16,592)	(16,592)	(16,592)	(16,592)	(16,592)	(6,636)	0
2180	City of Enterprise	6/30/2020	Contribution	5.4	4.4	15,494	12,625	2,869	2,869	2,869	2,869	2,869	1,149	0
2180	City of Enterprise	6/30/2019	Proportion	5.3	3.3	(200,393)	(124,773)	(37,810)	(37,810)	(37,810)	(37,810)	(11,343)	0	0
2180	City of Enterprise	6/30/2019	Contribution	5.3	3.3	(27,134)	(16,894)	(5,120)	(5,120)	(5,120)	(5,120)	(1,534)	0	0
2180	City of Enterprise	6/30/2018	Proportion	5.2	2.2	250,981	106,183	48,266	48,266	48,266	9,651	0	0	0
2180	City of Enterprise	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(25,241)	(10,679)	(4,854)	(4,854)	(4,854)	(971)	0	0	0
2180 2180	City of Enterprise City of Enterprise	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2	(21,908) 27,376	(5,056) 6,316	(4,213) 5,265	(4,213) 5,265	(843) 1,051	0	0	0	0
2180	City of Enterprise	6/30/2016	Proportion	5.3	0.3	(117,702)	(6,662)	(22,208)	(6,662)	0	0	0	0	0
2180	City of Enterprise	6/30/2016	Contribution	5.3	0.3	21,806	1,236	4,114	1,236	0	0	Ō	0	ō
2180	City of Enterprise	6/30/2015	Proportion	5.3	0.0	(84,219)	0	(4,769)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2015	Contribution	5.3	0.0	10,878	0	618	0	0	0	0	0	0
2181 2181	City of Central Point	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(30,393) 46.577	(24,765) 37,952	(5,628) 8.625	(5,628) 8,625	(5,628) 8,625	(5,628) 8.625	(5,628) 8,625	(2,253) 3,452	0
2181	City of Central Point City of Central Point	6/30/2019	Proportion	5.3	3.3	(27,216)	(16,946)	(5,135)	(5,135)	(5,135)	(5,135)	(1,541)	3,432	0
2181	City of Central Point	6/30/2019	Contribution	5.3	3.3	(145,625)	(90,673)	(27,476)	(27,476)	(27,476)	(27,476)	(8,245)	0	0
2181	City of Central Point	6/30/2018	Proportion	5.2	2.2	271,214	114,743	52,157	52,157	52,157	10,429	0	0	0
2181	City of Central Point	6/30/2018	Contribution	5.2	2.2	(100,341)	(42,453)	(19,296)	(19,296)	(19,296)	(3,861)	0	0	0
2181	City of Central Point	6/30/2017	Proportion	5.2	1.2	50,953	11,757	9,799	9,799	1,958	0	0	0	0
2181 2181	City of Central Point City of Central Point	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	92,100 (482,142)	21,252 (27,292)	17,712 (90,970)	17,712 (27,292)	3,540	0	0	0	0
2181	City of Central Point	6/30/2016	Contribution	5.3	0.3	87.310	4,940	16.474	4.940	0	0	0	0	0
2181	City of Central Point	6/30/2015	Proportion	5.3	0.0	(353,272)	0	(19,997)	0	0	0	0	0	0
2181	City of Central Point	6/30/2015	Contribution	5.3	0.0	60,603	0	3,428	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2020	Proportion	5.4	4.4	(4,701)	(3,830)	(871)	(871)	(871)	(871)	(871)	(346)	0
2182 2182	City of Cascade Locks City of Cascade Locks	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	28,990 (29,504)	23,621 (18,370)	5,369 (5,567)	5,369 (5,567)	5,369 (5,567)	5,369 (5,567)	5,369 (1,669)	2,145	0
2182	City of Cascade Locks	6/30/2019	Contribution	5.3	3.3	(10,220)	(6.364)	(1,928)	(1,928)	(1,928)	(1,928)	(580)	0	0
2182	City of Cascade Locks	6/30/2018	Proportion	5.2	2.2	241,595	102,212	46,461	46,461	46,461	9,290	0	0	ō
2182	City of Cascade Locks	6/30/2018	Contribution	5.2	2.2	6,384	2,700	1,228	1,228	1,228	244	0	0	0
2182	City of Cascade Locks	6/30/2017	Proportion	5.2	1.2	(239,657)	(55,305)	(46,088)	(46,088)	(9,217)	0	0	0	0
2182 2182	City of Cascade Locks	6/30/2017	Contribution	5.2 5.3	1.2 0.3	67,235 5,120	15,515 290	12,930 966	12,930 290	2,585	0	0	0	0
2182	City of Cascade Locks City of Cascade Locks	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	31,142	1,762	5,876	1,762	0	0	0	0	0
2182	City of Cascade Locks	6/30/2015	Proportion	5.3	0.0	18,512	0	1,047	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2015	Contribution	5.3	0.0	58,441	0	3,306	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2020	Proportion	5.4	4.4	(302,387)	(246,389)	(55,998)	(55,998)	(55,998)	(55,998)	(55,998)	(22,397)	0
2183	City of Myrtle Point	6/30/2020	Contribution	5.4	4.4	(36,441)	(29,693)	(6,748)	(6,748)	(6,748)	(6,748)	(6,748)	(2,701)	0
2183 2183	City of Myrtle Point City of Myrtle Point	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	416,374 (123,841)	259,252 (77,109)	78,561 (23,366)	78,561 (23,366)	78,561 (23,366)	78,561 (23,366)	23,569 (7,011)	0	0
2183	City of Myrtle Point	6/30/2018	Proportion	5.2	2.2	(114,877)	(48,601)	(22,092)	(22,092)	(22,092)	(4,417)	(7,011)	0	0
2183	City of Myrtle Point	6/30/2018	Contribution	5.2	2.2	(25,803)	(10,917)	(4,962)	(4,962)	(4,962)	(993)	0	0	0
2183	City of Myrtle Point	6/30/2017	Proportion	5.2	1.2	(134,397)	(31,013)	(25,846)	(25,846)	(5,167)	, o	0	0	0
2183	City of Myrtle Point	6/30/2017	Contribution	5.2	1.2	(22,592)	(5,212)	(4,345)	(4,345)	(867)	0	0	0	0
2183 2183	City of Myrtle Point City of Myrtle Point	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(52,094) (33,764)	(2,949) (1,909)	(9,829) (6,371)	(2,949) (1,909)	0	0	0	0	0
2183	City of Myrtle Point City of Myrtle Point	6/30/2015	Proportion	5.3 5.3	0.3	(33,764)	(1,909)	4.146	(1,909)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2015	Contribution	5.3	0.0	(33,588)	0	(1,903)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2020	Proportion	5.4	4.4	72,790	59,310	13,480	13,480	13,480	13,480	13,480	5,390	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2184	Employer Name	Recognition		Amortization Period	Period 4.4	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2184	City of Port Orford City of Port Orford	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	3.3	(12,668) (21,670)	(10,322) (13,492)	(2,346) (4,089)	(2,346) (4,089)			(2,346) (1,225)	(938)	0
2184	City of Port Orlord	6/30/2019	Contribution	5.3	3.3	(10,886)	(6,778)	(2,054)	(2,054)			(616)	0	0
2184	City of Port Orford	6/30/2018	Proportion	5.2	2.2	114,900	48,612	22,096	22,096	22,096		(0.0)	0	0
2184	City of Port Orford	6/30/2018	Contribution	5.2	2.2	(6,549)	(2,772)	(1,259)	(1,259)			0	0	0
2184	City of Port Orford	6/30/2017	Proportion	5.2	1.2	(88,336)	(20,384)	(16,988)	(16,988)			0	0	0
2184	City of Port Orford	6/30/2017	Contribution	5.2	1.2	16,961	3,913	3,262	3,262	651	0	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	5.3	0.3	44,499	2,519	8,396	2,519	0	0	0	0	0
2184	City of Port Orford	6/30/2016	Contribution	5.3	0.3	2,486	141	469	141	0	0	0	0	0
2184	City of Port Orford	6/30/2015	Proportion	5.3	0.0	(35,373)	0	(2,003)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2015	Contribution	5.3	0.0	12,490	0	705	0	0	0	0	0	0
2185	City of Wood Village	6/30/2020	Proportion	5.4	4.4	(226,371)	(184,450)	(41,921)	(41,921)			(41,921)	(16,766)	0
2185 2185	City of Wood Village	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	419,280 115,308	341,636 71,796	77,644 21,756	77,644 21,756	77,644 21,756	77,644 21,756	77,644 6.528	31,060	0
2185	City of Wood Village City of Wood Village	6/30/2019	Proportion Contribution	5.3	3.3	(26.152)	(16.284)	(4.934)	(4.934)	(4.934)		(1,482)	0	0
2185	City of Wood Village City of Wood Village	6/30/2019	Proportion	5.3	3.3 2.2	(496,564)	(210.085)	(4,934)	(4,934)			(1,482)	0	0
2185	City of Wood Village	6/30/2018	Contribution	5.2	2.2	2.815	1.192	(95,495)	(93,493)	(93,493)	110	0	0	0
2185	City of Wood Village	6/30/2017	Proportion	5.2	1.2	97.586	22,518	18.767	18.767	3,751	0	0	0	0
2185	City of Wood Village	6/30/2017	Contribution	5.2	1.2	(17,901)	(4,133)	(3.442)	(3.442)			0	0	0
2185	City of Wood Village	6/30/2016	Proportion	5.3	0.3	(75,523)	(4,273)	(14,250)	(4,273)		0	0	0	0
2185	City of Wood Village	6/30/2016	Contribution	5.3	0.3	12,712	722	2,398	722		0	0	0	0
2185	City of Wood Village	6/30/2015	Proportion	5.3	0.0	(21,900)	0	(1,240)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2015	Contribution	5.3	0.0	(1,418)	0	(78)	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2020	Proportion	5.4	4.4	(45,624)	(37,175)	(8,449)	(8,449)	(8,449)	(8,449)	(8,449)	(3,379)	0
2186	City of Chiloquin	6/30/2020	Contribution	5.4	4.4	18,139	14,780	3,359	3,359	3,359	3,359	3,359	1,344	0
2186	City of Chiloquin	6/30/2019	Proportion	5.3	3.3	(12,530)	(7,802)	(2,364)	(2,364)	(2,364)	(2,364)	(710)	0	0
2186	City of Chiloquin	6/30/2019	Contribution	5.3	3.3	5,134	3,196	969	969	969		289	0	0
2186	City of Chiloquin	6/30/2018	Proportion	5.2	2.2	(625)	(265)	(120)	(120)			0	0	0
2186	City of Chiloquin	6/30/2018	Contribution	5.2	2.2	7,576	3,205	1,457	1,457	1,457	291	0	0	0
2186	City of Chiloquin	6/30/2017	Proportion	5.2	1.2	(5,869)	(1,353)	(1,129)	(1,129)		0	0	0	0
2186	City of Chiloquin	6/30/2017	Contribution	5.2	1.2	6,402	1,478	1,231	1,231	247	0	0	0	0
2186	City of Chiloquin	6/30/2016	Proportion	5.3	0.3	(2,555)	(145)	(482)	(145)		0	0	0	0
2186	City of Chiloquin	6/30/2016	Contribution	5.3	0.3	5,315	300	1,003	300	0	0	0	0	0
2186	City of Chiloquin	6/30/2015	Proportion	5.3	0.0	(2,241)	0	(126)	0	0	0	0	0	0
2186 2187	City of Chiloquin	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	4,900 (537,404)	(437,885)	275 (99,519)	(99,519)	(99,519)	(99,519)	(99,519)	(39,809)	0
2187	City of Philomath City of Philomath	6/30/2020	Proportion Contribution	5.4	4.4	18,650	15,196	3,454	3,454	3,454	3,454	3,454	1,380	0
2187	City of Philomath	6/30/2020	Proportion	5.3	3.3	(971,801)	(605,083)	(183,359)	(183,359)			(55,006)	1,300	0
2187	City of Philomath	6/30/2019	Contribution	5.3	3.3	1,179,808	734,598	222,605	222,605	222,605	222,605	66,783	0	0
2187	City of Philomath	6/30/2018	Proportion	5.2	2.2	126.936	53,703	24,411	24,411	24.411	4.881	00,700	0	0
2187	City of Philomath	6/30/2018	Contribution	5.2	2.2	(90,820)	(38,425)	(17,465)	(17,465)			0	0	0
2187	City of Philomath	6/30/2017	Proportion	5.2	1.2	93,296	21.528	17,942	17.942	3,586	(0,100)	0	0	0
2187	City of Philomath	6/30/2017	Contribution	5.2	1.2	(14,224)	(3,284)	(2,735)	(2,735)		0	0	0	0
2187	City of Philomath	6/30/2016	Proportion	5.3	0.3	(600)	(35)	(113)	(35)		0	0	0	0
2187	City of Philomath	6/30/2016	Contribution	5.3	0.3	(6,400)	(360)	(1,208)	(360)		0	0	0	0
2187	City of Philomath	6/30/2015	Proportion	5.3	0.0	86,790	, o	4,915	o o	0	0	0	0	0
2187	City of Philomath	6/30/2015	Contribution	5.3	0.0	(6,671)	0	(376)	0	0	0	0	0	0
2188	City of Talent	6/30/2020	Proportion	5.4	4.4	519,945	423,659	96,286	96,286	96,286	96,286	96,286	38,515	0
2188	City of Talent	6/30/2020	Contribution	5.4	4.4	(46,584)	(37,957)	(8,627)	(8,627)			(8,627)	(3,449)	
2188	City of Talent	6/30/2019	Proportion	5.3	3.3	(357,706)	(222,722)	(67,492)	(67,492)			(20,246)	0	0
2188	City of Talent	6/30/2019	Contribution	5.3	3.3	(24,026)	(14,960)	(4,533)	(4,533)			(1,361)	0	0
2188	City of Talent	6/30/2018	Proportion	5.2	2.2	(194,469)	(82,275)	(37,398)	(37,398)			0	0	0
2188	City of Talent	6/30/2018	Contribution	5.2	2.2	(75,027)	(31,743)	(14,428)	(14,428)			0	0	0
2188	City of Talent	6/30/2017	Proportion	5.2	1.2	169,067	39,015	32,513	32,513	6,502		0	0	0
2188 2188	City of Talent	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	(52,411) 49.824	(12,095) 2,819	(10,079)	(10,079) 2,819	(2,016)	0	0	0	0
2188 2188	City of Talent City of Talent	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	49,824 (13,216)	2,819 (746)	9,401 (2,494)	2,819 (746)	0	0	0	0	0
2188	City of Talent	6/30/2016	Proportion	5.3	0.3	50.869	(746)	(2,494)	(746)	0	0	0	0	0
2188	City of Talent	6/30/2015	Contribution	5.3	0.0	(19,397)	0	(1,097)	0	0	0	0	0	0
2189	City of Villamina	6/30/2013	Proportion	5.4	4.4	(19,397)	0	(1,097)	0	0	0	0	0	0
2189	City of Willamina City of Willamina	6/30/2020	Contribution	5.4	4.4	3,453	2,814	639	639	639	639	639	258	0
2189	City of Willamina	6/30/2019	Proportion	5.3	3.3	3,433	2,014	000	0.03	0.09	0.09	039	230 N	0
2189	City of Willamina	6/30/2019	Contribution	5.3	3.3	3,185	1,983	601	601	601	601	180	0	0
2189	City of Willamina	6/30/2018	Proportion	5.2	2.2	0,100	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2018	Contribution	5.2	2.2	1,108	469	213	213	213		0	0	0
2189	City of Willamina	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
					1.2		765	638	638	127				



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.49 # # # :
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2189	City of Willamina	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	C
2189	City of Willamina	6/30/2016	Contribution	5.3	0.3	4,545	255	858	255		0	0	0	C
2189	City of Willamina	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	C
2189 2191	City of Willamina	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	5,578 14,865	0 12,112	318 2,753	2,753	2,753	2,753	2,753	1,100	· ·
2191	City of Huntington City of Huntington	6/30/2020	Contribution	5.4	4.4	20,118	16,392	3,726	3,726	3,726	3,726		1,488	
2191	City of Huntington	6/30/2020	Proportion	5.3	3.3	(7,302)	(4,546)							
2191	City of Huntington	6/30/2019	Contribution	5.3	3.3	11,947	7,439	2,254	2,254	2,254	2,254		0	C
2191	City of Huntington	6/30/2018	Proportion	5.2	2.2	15,107	6,392	2,905	2,905	2,905	582		0	Č
2191	City of Huntington	6/30/2018	Contribution	5.2	2.2	11,581	4,900	2,227	2,227	2,227	446		0	Č
2191	City of Huntington	6/30/2017	Proportion	5.2	1.2	(30,237)	(6,977)					0	0	Ċ
2191	City of Huntington	6/30/2017	Contribution	5.2	1.2	4,672	1,080	898	898	182	0	0	0	C
2191	City of Huntington	6/30/2016	Proportion	5.3	0.3	(6,412)	(362)			0	0	0	0	C
2191	City of Huntington	6/30/2016	Contribution	5.3	0.3	10,727	607	2,024	607	0	0	0	0	C
2191	City of Huntington	6/30/2015	Proportion	5.3	0.0	5,281	0	301	0	0	0	0	0	C
2191	City of Huntington	6/30/2015	Contribution	5.3	0.0	21,417	. 0	1,212	0	0	0	0	0	C
2192	City of North Plains	6/30/2020	Proportion	5.4	4.4	(502,093)	(409,113)						(37,193)	C
2192 2192	City of North Plains	6/30/2020	Contribution	5.4	4.4	(2,738)	(2,231)	(507) 33.108	(507)		(507) 33.108		(203)	C
2192 2192	City of North Plains City of North Plains	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	175,470 (99,062)	109,254 (61,680)		33,108 (18,691)	33,108 (18,691)	33,108		0	C
2192	City of North Plains City of North Plains	6/30/2019	Proportion	5.3	3.3 2.2	(99,062)	83,625	38,011	38.011	38,011	7.603		0	(
2192	City of North Plains	6/30/2018	Contribution	5.2	2.2	(22,677)	(9,594)		(4,361)	(4,361)	(872)		0	
2192	City of North Plains	6/30/2017	Proportion	5.2	1.2	(69,054)	(15,934)		(13,280)		(872)	Ů	0	Č
2192	City of North Plains	6/30/2017	Contribution	5.2	1.2	6,000	1,384	1,154	1,154		0	0	0	Ċ
2192	City of North Plains	6/30/2016	Proportion	5.3	0.3	(130,954)	(7,414)		(7,414)		0	0	0	d
2192	City of North Plains	6/30/2016	Contribution	5.3	0.3	(5,734)	(324)	(1,082)	(324)	0	0	0	0	Ċ
2192	City of North Plains	6/30/2015	Proportion	5.3	0.0	(38,975)	0	(2,205)	0	0	0	0	0	C
2192	City of North Plains	6/30/2015	Contribution	5.3	0.0	(15,576)	0	(881)	0	0	0	0	0	C
2193	City of Heppner	6/30/2020	Proportion	5.4	4.4	120,706	98,353	22,353	22,353		22,353		8,941	C
2193	City of Heppner	6/30/2020	Contribution	5.4	4.4	(46,115)	(37,575)		(8,540)		(8,540)		(3,415)	C
2193	City of Heppner	6/30/2019	Proportion	5.3	3.3	55,361	34,471	10,445	10,445	10,445	10,445		0	C
2193	City of Heppner	6/30/2019	Contribution	5.3	3.3	(26,857)	(16,723)				(5,067)		0	C
2193	City of Heppner	6/30/2018	Proportion	5.2	2.2	(61,721)	(26,114)				(2,376)		0	C
2193 2193	City of Heppner City of Heppner	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(18,212) 87,795	(7,706) 20,259	(3,502) 16,884	(3,502) 16,884	(3,502) 3,375	(702)	0	0	
2193	City of Heppner	6/30/2017	Contribution	5.2	1.2	(21,999)	(5,075)		(4,231)		•	0	0	
2193	City of Heppner	6/30/2016	Proportion	5.3	0.3	(28,396)	(1,606)		(1,606)		0	0	0	
2193	City of Heppner	6/30/2016	Contribution	5.3	0.3	(7,406)	(421)		(421)		0	0	0	Č
2193	City of Heppner	6/30/2015	Proportion	5.3	0.0	70,643	0	3,998	(',	0	0	0	0	Č
2193	City of Heppner	6/30/2015	Contribution	5.3	0.0	(10,405)	0	(590)	0	0	0	0	0	Ċ
2194	City of Cave Junction	6/30/2020	Proportion	5.4	4.4	(63,568)	(51,796)	(11,772)	(11,772)	(11,772)	(11,772)	(11,772)	(4,708)	C
2194	City of Cave Junction	6/30/2020	Contribution	5.4	4.4	4,753	3,873	880	880	880	880	880	353	C
2194	City of Cave Junction	6/30/2019	Proportion	5.3	3.3	8,505	5,295	1,605	1,605	1,605	1,605		0	C
2194	City of Cave Junction	6/30/2019	Contribution	5.3	3.3	(21,661)	(13,487)		(4,087)		(4,087)		0	C
2194	City of Cave Junction	6/30/2018	Proportion	5.2	2.2	68,971	29,179	13,264	13,264	13,264	2,651		0	C
2194	City of Cave Junction	6/30/2018	Contribution	5.2	2.2	(13,593)	(5,751)				(523)	0	0	C
2194	City of Cave Junction	6/30/2017	Proportion	5.2	1.2	(91,585)	(21,137)				0	0	0	0
2194	City of Cave Junction	6/30/2017	Contribution	5.2	1.2 0.3	5,714	1,318	1,099	1,099 (3,038)	219	0	0	0	C
2194 2194	City of Cave Junction City of Cave Junction	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(53,683) 6,534	(3,038)	(10,129) 1,233	(3,038)	0	0	0	0	C C
2194	City of Cave Junction City of Cave Junction	6/30/2015	Proportion	5.3	0.3	(39,999)	369	(2,264)	369	0	0	0	0	(
2194	City of Cave Junction	6/30/2015	Contribution	5.3	0.0	1,406	0	(2,204)	0	0	0	0	0	
2195	City of Metolius	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	Č
2195	City of Metolius	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	Č
2195	City of Metolius	6/30/2019	Proportion	5.3	3.3	0	ō	0	0	0	0	0	0	ď
2195	City of Metolius	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
2195	City of Metolius	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	Ċ
2195	City of Metolius	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
2195	City of Metolius	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	C
2195	City of Metolius	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
2195	City of Metolius	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
2195	City of Metolius	6/30/2016	Contribution	5.3	0.3	227	12	43	12	0	0	0	0	(
2195	City of Metolius	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	9
2195	City of Metolius	6/30/2015	Contribution	5.3	0.0	2,085	0	120	0	0	0	0	0	
2196	City of Hubbard	6/30/2020	Proportion	5.4	4.4	34,599	28,192	6,407	6,407	6,407	6,407		2,564	(
2196	City of Hubbard	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	72,611 161,157	59,165 100,343	13,446 30,407	13,446 30,407	13,446 30,407	13,446 30,407		5,381	
2196	City of Hubbard													

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2196	Employer Name City of Hubbard	Recognition	Contribution	Amortization Period 5.3	Period 3.3	Outflow/(Inflow)	Outflow/(Inflow)	Expense 5.146	Expense 5,146	Expense 5,146	Expense 5,146	Expense 1,544	Expense	Subsequent Expense
2196	City of Hubbard	6/30/2019 6/30/2018	Proportion	5.3	3.3 2.2	27,274 (204,224)	16,982 (86,402)		(39,274)	(39,274)	(7,854)	1,544	0	(
2196	City of Hubbard	6/30/2018	Contribution	5.2	2.2	35,963	15,215	6,916	6,916	6,916	1,383	0	0	Č
2196	City of Hubbard	6/30/2017	Proportion	5.2	1.2	(53,415)	(12,327)		(10,272)	(2,055)	0	Ō	0	Ċ
2196	City of Hubbard	6/30/2017	Contribution	5.2	1.2	10,449	2,413	2,009	2,009	404	0	0	0	(
2196	City of Hubbard	6/30/2016	Proportion	5.3	0.3	(125,719)	(7,114)		(7,114)	0	0	0	0	(
2196	City of Hubbard	6/30/2016	Contribution	5.3	0.3	32,373	1,833	6,108	1,833	0	0	0	0	(
2196	City of Hubbard	6/30/2015	Proportion	5.3	0.0	(102,644)	0	(5,809)	0	0	0	0	0	(
2196 2197	City of Hubbard	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	21,889 149,840	0 122,092	1,239 27,748	0 27,748	0 27,748	0 27,748	0 27,748	0 11,100	(
2197	City of Myrtle Creek City of Myrtle Creek	6/30/2020	Contribution	5.4	4.4	(13,186)	(10,744)		(2,442)	(2,442)	(2,442)		(976)	(
2197	City of Myrtle Creek	6/30/2019	Proportion	5.3	3.3	(168,342)	(104,816)		(31,763)	(31,763)	(31,763)	(9,527)	(570)	Č
2197	City of Myrtle Creek	6/30/2019	Contribution	5.3	3.3	(33,389)	(20,789)		(6,300)	(6,300)	(6,300)	(1,889)	0	Č
2197	City of Myrtle Creek	6/30/2018	Proportion	5.2	2.2	203,200	85,969	39,077	39,077	39,077	7,815	0	0	Ċ
2197	City of Myrtle Creek	6/30/2018	Contribution	5.2	2.2	(45,957)	(19,443)	(8,838)	(8,838)	(8,838)	(1,767)	0	0	(
2197	City of Myrtle Creek	6/30/2017	Proportion	5.2	1.2	(226,918)	(52,366)		(43,638)	(8,728)	0	0	0	(
2197	City of Myrtle Creek	6/30/2017	Contribution	5.2	1.2	6,914	1,594	1,330	1,330	264	0	0	0	(
2197	City of Myrtle Creek	6/30/2016	Proportion	5.3	0.3	(7,443)	(423)		(423)	0	0	0	0	(
2197 2197	City of Myrtle Creek	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(14,343)	(813)	(2,706) (4,604)	(813)	0	0	0	0	(
2197 2197	City of Myrtle Creek City of Myrtle Creek	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(81,354) (1,020)	0	(4,604)	0	0	0	0	0	(
2198	City of Naythe Creek City of Carlton	6/30/2020	Proportion	5.4	4.4	98,940	80,618	18,322	18,322	18,322	18,322	18,322	7,330	(
2198	City of Carlton	6/30/2020	Contribution	5.4	4.4	(31,447)	(25,623)		(5,824)	(5,824)	(5,824)	(5,824)	(2,327)	Č
2198	City of Carlton	6/30/2019	Proportion	5.3	3.3	19,587	12,195	3,696	3,696	3,696	3,696	1,107	(_,==,)	
2198	City of Carlton	6/30/2019	Contribution	5.3	3.3	(45,599)	(28,391)	(8,604)	(8,604)	(8,604)	(8,604)	(2,579)	0	Ċ
2198	City of Carlton	6/30/2018	Proportion	5.2	2.2	27,163	11,491	5,224	5,224	5,224	1,043	0	0	(
2198	City of Carlton	6/30/2018	Contribution	5.2	2.2	(57,320)	(24,251)		(11,023)	(11,023)	(2,205)	0	0	(
2198	City of Carlton	6/30/2017	Proportion	5.2	1.2	126,131	29,107	24,256	24,256	4,851	0	0	0	(
2198	City of Carlton	6/30/2017	Contribution	5.2	1.2	(31,811)	(7,339)		(6,118)	(1,221)	0	0	0	(
2198 2198	City of Carlton City of Carlton	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(35,414) (25,749)	(2,004) (1,459)		(2,004) (1,459)	0	0	0	0	(
2198	City of Carlton	6/30/2015	Proportion	5.3	0.0	96,696	(1,459)	5.471	(1,459)	0	0	0	0	(
2198	City of Carlton	6/30/2015	Contribution	5.3	0.0	(26,243)	0	(1,483)	0	0	0	0	0	Č
2199	City of Junction City	6/30/2020	Proportion	5.4	4.4	186,512	151,973	34,539	34,539	34,539	34,539	34,539	13,817	Č
2199	City of Junction City	6/30/2020	Contribution	5.4	4.4	50,192	40,897	9,295	9,295	9,295	9,295	9,295	3,717	(
2199	City of Junction City	6/30/2019	Proportion	5.3	3.3	(365,058)	(227,300)		(68,879)	(68,879)	(68,879)	(20,663)	0	(
2199	City of Junction City	6/30/2019	Contribution	5.3	3.3	(35,596)	(22,164)		(6,716)	(6,716)	(6,716)	(2,016)	0	(
2199	City of Junction City	6/30/2018	Proportion	5.2	2.2	93,967	39,754	18,071	18,071	18,071	3,612	0	0	(
2199	City of Junction City	6/30/2018	Contribution	5.2	2.2	(2,496)	(1,056)		(480)	(480)	(96)	0	0	(
2199 2199	City of Junction City City of Junction City	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(184,650) 21,603	(42,610) 4,987	(35,510) 4.154	(35,510) 4,154	(7,100) 833	0	0	0	(
2199	City of Junction City City of Junction City	6/30/2017	Proportion	5.3	0.3	(280,822)	(15,897)	(52,985)	(15,897)	033	0	0	0	(
2199	City of Junction City	6/30/2016	Contribution	5.3	0.3	55,374	3,134	10.448	3,134	0	0	0	0	Č
2199	City of Junction City	6/30/2015	Proportion	5.3	0.0	(150,958)	0,.01	(8,543)	0,.01	0	0	0	0	Č
2199	City of Junction City	6/30/2015	Contribution	5.3	0.0	20,289	0	1,149	0	0	0	0	0	Ċ
2200	City of Wallowa	6/30/2020	Proportion	5.4	4.4	105,095	85,633	19,462	19,462	19,462	19,462	19,462	7,785	(
2200	City of Wallowa	6/30/2020	Contribution	5.4	4.4	(6,343)	(5,168)		(1,175)	(1,175)	(1,175)	(1,175)	(468)	(
2200	City of Wallowa	6/30/2019	Proportion	5.3	3.3	(102,110)	(63,578)		(19,266)	(19,266)	(19,266)	(5,780)	0	(
2200 2200	City of Wallowa City of Wallowa	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	5,545 30,230	3,453 12,791	1,046 5.813	1,046 5.813	1,046 5.813	1,046 1,165	315 0	0	(
2200	City of Wallowa City of Wallowa	6/30/2018	Contribution	5.2	2.2	(10,263)	(4.341)		(1.974)	(1,974)	(393)	0	0	(
2200	City of Wallowa	6/30/2017	Proportion	5.2	1.2	(5,378)	(1,242)		(1,034)	(208)	(393)	0	0	(
2200	City of Wallowa	6/30/2017	Contribution	5.2	1.2	(1,853)	(429)		(356)	(73)	0	0	0	Č
2200	City of Wallowa	6/30/2016	Proportion	5.3	0.3	(640)	(35)		(35)	0	0	0	0	Ċ
2200	City of Wallowa	6/30/2016	Contribution	5.3	0.3	(3,763)	(213)		(213)	Ō	0	0	0	(
2200	City of Wallowa	6/30/2015	Proportion	5.3	0.0	(2,225)	0	(125)	0	0	0	0	0	(
2200	City of Wallowa	6/30/2015	Contribution	5.3	0.0	(4,702)	0	(267)	0	0	0	0	0	(
2201	City of Coburg	6/30/2020	Proportion	5.4	4.4	206,994	168,662	38,332	38,332	38,332	38,332	38,332	15,334	(
2201 2201	City of Coburg City of Coburg	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(43,137) 226,660	(35,149) 141,128	(7,988) 42,766	(7,988) 42,766	(7,988) 42,766	(7,988) 42,766	(7,988) 12,830	(3,197)	(
2201	City of Coburg City of Coburg	6/30/2019	Contribution	5.3	3.3	(52,137)	(32.463)		42,766 (9,837)	(9.837)	(9.837)	(2,952)	0	
2201	City of Coburg	6/30/2019	Proportion	5.2	2.2	(63,975)	(27,066)		(12,303)	(12,303)	(2,460)	(2,952)	0	
2201	City of Coburg	6/30/2018	Contribution	5.2	2.2	(14,287)	(6,043)		(2,748)	(2,748)	(547)	0	0	
2201	City of Coburg	6/30/2017	Proportion	5.2	1.2	(37,932)	(8,752)		(7,295)	(1,457)	0	0	0	Č
2201	City of Coburg	6/30/2017	Contribution	5.2	1.2	(13,598)	(3,138)		(2,615)	(523)	0	0	0	
2201	City of Coburg	6/30/2016	Proportion	5.3	0.3	24,696	1,396	4,660	1,396	o´	0	0	0	
2201	City of Coburg	6/30/2016	Contribution	5.3	0.3	(19,996)	(1,131)	(3,773)	(1,131)	0	0	0	0	

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Magazirament D-1-	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of		Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2201	City of Coburg	6/30/2015	Proportion	5.3	0.0	49,714	0	2,814	0	-	0	0	0	(
2201	City of Coburg	6/30/2015	Contribution	5.3	0.0	(11,830)	0	(670)	0	•	0	0	0	(
2202	City of Dallas	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	1,188,131 48,979	968,107 39,909	220,024 9,070	220,024 9,070		220,024 9,070		88,011 3,629	(
2202 2202	City of Dallas City of Dallas	6/30/2020	Proportion	5.3	3.3	(425,195)	(264,745)		(80,225)		(80,225)		3,029	(
2202	City of Dallas	6/30/2019	Contribution	5.3	3.3	211,575	131,735	39,920	39,920	39,920	39,920		0	Č
2202	City of Dallas	6/30/2018	Proportion	5.2	2.2	551,052	233,136	105,972	105,972	105,972	21,192		0	Ċ
2202	City of Dallas	6/30/2018	Contribution	5.2	2.2	(65,803)	(27,841)		(12,654)		(2,533)) 0	0	(
2202	City of Dallas	6/30/2017	Proportion	5.2	1.2	(93,200)	(21,508)		(17,923)		0	0	0	(
2202	City of Dallas	6/30/2017	Contribution	5.2	1.2	142,438	32,870	27,392	27,392		0	0	0	(
2202 2202	City of Dallas	6/30/2016 6/30/2016	Proportion	5.3 5.3	0.3 0.3	(266,892) 107,218	(15,107) 6,068	(50,357) 20,230	(15,107) 6,068		0	0	0	(
2202	City of Dallas City of Dallas	6/30/2015	Contribution Proportion	5.3	0.0	(317,887)	0,000	(17,992)	0,000		0	0	0	(
2202	City of Dallas	6/30/2015	Contribution	5.3	0.0	84,090	0	4,760	0	0	0	0	Ö	Č
2203	City of Rockaway Beach	6/30/2020	Proportion	5.4	4.4	(270,252)	(220,205)		(50,047)	(50,047)	(50,047)	(50,047)	(20,017)	
2203	City of Rockaway Beach	6/30/2020	Contribution	5.4	4.4	6,740	5,492	1,248	1,248	1,248	1,248	1,248	500	(
2203	City of Rockaway Beach	6/30/2019	Proportion	5.3	3.3	(142,819)	(88,925)		(26,947)		(26,947)		0	(
2203	City of Rockaway Beach	6/30/2019	Contribution	5.3	3.3	(56,372)	(35,100)		(10,636)		(10,636)	, , , , ,	0	(
2203	City of Rockaway Beach	6/30/2018	Proportion	5.2	2.2	13,957	5,905	2,684	2,684		537	0	0	(
2203 2203	City of Rockaway Beach	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(48,144) 130,025	(20,370) 30,005	(9,258) 25,005	(9,258) 25,005		(1,854)) 0	0	(
2203	City of Rockaway Beach City of Rockaway Beach	6/30/2017	Contribution	5.2 5.2	1.2 1.2	(13,775)	(3,179)		25,005 (2,649)		0	0	0	(
2203	City of Rockaway Beach	6/30/2017	Proportion	5.3	0.3	145,731	8,251	27,496	8,251	(550)	0	0	0	(
2203	City of Rockaway Beach	6/30/2016	Contribution	5.3	0.3	4,751	271	896	271	0	0	0	0	
2203	City of Rockaway Beach	6/30/2015	Proportion	5.3	0.0	(78,327)	0	(4,432)	0	0	0	0	0	(
2203	City of Rockaway Beach	6/30/2015	Contribution	5.3	0.0	10,091	0	571	0	0	0	0	0	(
2204	City of Burns	6/30/2020	Proportion	5.4	4.4	(232,632)	(189,552)		(43,080)		(43,080)		(17,232)	(
2204	City of Burns	6/30/2020	Contribution	5.4	4.4	(35,642)	(29,042)		(6,600)		(6,600)		(2,642)	(
2204	City of Burns	6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(46,343)	(28,855)		(8,744)				0	(
2204 2204	City of Burns City of Burns	6/30/2019 6/30/2018	Proportion	5.3	3.3 2.2	(57,918) 29,408	(36,062) 12,443	(10,928) 5,655	(10,928) 5,655		(10,928) 1,133		0	(
2204	City of Burns	6/30/2018	Contribution	5.2	2.2	(43.437)	(18,378)		(8,353)		(1,672)		0	(
2204	City of Burns	6/30/2017	Proportion	5.2	1.2	138,557	31,973	26,646	26,646	5,327	(1,072)	, 0	0	Č
2204	City of Burns	6/30/2017	Contribution	5.2	1.2	(21,995)	(5,075)		(4,230)		0	0	0	Ċ
2204	City of Burns	6/30/2016	Proportion	5.3	0.3	(3,093)	(173)		(173)		0	0	0	(
2204	City of Burns	6/30/2016	Contribution	5.3	0.3	1,362	77	257	77		0	0	0	(
2204	City of Burns	6/30/2015	Proportion	5.3	0.0	(38,139)	0	(2,159)	0	0	0	0	0	(
2204 2205	City of Burns City of Elgin	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(1,415) (1,029)	(838)	(80) (191)	(191)	(191)	(191)) (191)	(74)	(
2205	City of Elgin	6/30/2020	Contribution	5.4	4.4	(40.187)	(32.745)		(7,442)		(7,442)			
2205	City of Elgin	6/30/2019	Proportion	5.3	3.3	226.472	141.010	42.731	42.731	42.731	42,731	12.817	(2,311)	Č
2205	City of Elgin	6/30/2019	Contribution	5.3	3.3	(34,621)	(21,557)	(6,532)	(6,532)	(6,532)	(6,532)) (1,961)	0	Ċ
2205	City of Elgin	6/30/2018	Proportion	5.2	2.2	(79,093)	(33,463)	(15,210)	(15,210)	(15,210)	(3,043)) 0	0	(
2205	City of Elgin	6/30/2018	Contribution	5.2	2.2	(2,215)	(937)		(426)		(85)) 0	0	(
2205	City of Elgin	6/30/2017	Proportion	5.2	1.2	99,580	22,980	19,150	19,150		0	0	0	(
2205	City of Elgin	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	11,718	2,706	2,253 0	2,253	453 0	0	0	0	(
2205 2205	City of Elgin City of Elgin	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
2205	City of Elgin	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	(
2205	City of Elgin	6/30/2015	Contribution	5.3	0.0	0	ō	ō	0	ō	ō	0	0	(
2206	City of Weston	6/30/2020	Proportion	5.4	4.4	(30,137)	(24,556)							Ċ
2206	City of Weston	6/30/2020	Contribution	5.4	4.4	(604)	(492)							(
2206	City of Weston	6/30/2019	Proportion	5.3	3.3	(25,098)	(15,628)		(4,735)					(
2206	City of Weston	6/30/2019	Contribution	5.3	3.3 2.2	(9,417)	(5,863)		(1,777)				0	(
2206 2206	City of Weston City of Weston	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	13,531 (13,614)	5,725 (5,760)	2,602 (2,618)	2,602 (2,618)		521 (524)		0	(
2206	City of Weston	6/30/2017	Proportion	5.2	1.2	16,815	3,879	3,234	3,234	(2,616)	(524) 0	0	0	(
2206	City of Weston	6/30/2017	Contribution	5.2	1.2	(6,743)	(1,555)		(1,297)		0	0	0	Č
2206	City of Weston	6/30/2016	Proportion	5.3	0.3	10,208	578		578		0	0	0	Ċ
2206	City of Weston	6/30/2016	Contribution	5.3	0.3	(2,093)	(118)	(395)	(118)		0	0	0	Ċ
2206	City of Weston	6/30/2015	Proportion	5.3	0.0	(17,534)	0	(994)	0	0	0	0	0	(
2206	City of Weston	6/30/2015	Contribution	5.3	0.0	(1,704)	0	(94)	0	0	0	0	_ 0	(
2207	City of Mill City	6/30/2020	Proportion	5.4	4.4	76,442	62,286	14,156	14,156		14,156		5,662	(
2207 2207	City of Mill City	6/30/2020	Contribution	5.4 5.3	4.4 3.3	504	411	93	93		93		39	9
	City of Mill City City of Mill City	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	33,908 (5,101)	21,112 (3,177)	6,398 (962)	6,398 (962)		6,398 (962)		0	(
2207														

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of		Measurement Period +1					
Number 2207	Employer Name City of Mill City	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 2.2	(3,358)	Outflow/(Inflow) (1,420)	Expense (646)	Expense (646)	Expense (646)	Expense (128)	Expense	Expense	Subsequent Expense
2207	City of Mill City	6/30/2017	Proportion	5.2	1.2	(14,822)	(3,422)		(2,850)	(572)	(120)	0	0	0
2207	City of Mill City	6/30/2017	Contribution	5.2	1.2	(2,701)	(625)	(519)	(519)	(106)	0	0	0	0
2207	City of Mill City	6/30/2016	Proportion	5.3	0.3	(35,685)	(2,020)			0	0	0	0	0
2207	City of Mill City	6/30/2016	Contribution	5.3	0.3	(143)	(8)	(27)	(8)	0	0	0	0	0
2207 2207	City of Mill City City of Mill City	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(19,835) (3,913)	0	(1,125) (223)	0	0	0	0	0	0
2208	City of Fairview	6/30/2020	Proportion	5.4	4.4	(94,549)	(77,040)		(17,509)	(17,509)	(17,509)	(17,509)	(7,004)	0
2208	City of Fairview	6/30/2020	Contribution	5.4	4.4	29,763	24,251	5,512	5,512	5,512	5,512	5,512	2,203	0
2208	City of Fairview	6/30/2019	Proportion	5.3	3.3	(1,562,992)	(973,184)		(294,904)	(294,904)	(294,904)	(88,472)	0	0
2208	City of Fairview	6/30/2019	Contribution	5.3	3.3	(30,108)	(18,746)		(5,681)	(5,681)	(5,681)	(1,703)	0	0
2208	City of Fairview	6/30/2018	Proportion	5.2	2.2	(703,496)	(297,632)		(135,288)	(135,288)	(27,056)	0	0	0
2208 2208	City of Fairview City of Fairview	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(178,814) (121,210)	(75,653) (27,970)		(34,387) (23,310)	(34,387) (4,660)	(6,879)	0	0	0
2208	City of Fairview	6/30/2017	Contribution	5.2	1.2	(186,827)	(43,115)		(35,928)	(7,187)	0	0	0	0
2208	City of Fairview	6/30/2016	Proportion	5.3	0.3	(171,389)	(9,699)		(9,699)	(1,101)	Ö	0	0	Ö
2208	City of Fairview	6/30/2016	Contribution	5.3	0.3	(6,474)	(364)		(364)	0	0	0	0	0
2208	City of Fairview	6/30/2015	Proportion	5.3	0.0	98,957	0	5,602	0	0	0	0	0	0
2208	City of Fairview	6/30/2015	Contribution	5.3	0.0	8,914	0	504	0	0	0	0	0	0
2209	City of Monroe	6/30/2020	Proportion	5.4	4.4 4.4	108,641	88,522	20,119	20,119	20,119	20,119	20,119	8,046	0
2209 2209	City of Monroe City of Monroe	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(21,835) (25,999)	(17,791) (16,189)		(4,044) (4,905)	(4,044) (4,905)	(4,044) (4,905)	(4,044) (1,474)	(1,615)	0
2209	City of Monroe	6/30/2019	Contribution	5.3	3.3	(8,438)	(5,254)		(1,592)	(1,592)	(1,592)	(478)	0	0
2209	City of Monroe	6/30/2018	Proportion	5.2	2.2	52,679	22,286	10,131	10,131	10,131	2,024	0	0	Ö
2209	City of Monroe	6/30/2018	Contribution	5.2	2.2	(16,559)	(7,007)		(3,184)	(3,184)	(639)	0	0	0
2209	City of Monroe	6/30/2017	Proportion	5.2	1.2	1,315	303	253	253	50	0	0	0	0
2209	City of Monroe	6/30/2017	Contribution	5.2	1.2	8,043	1,855	1,547	1,547	308	0	0	0	0
2209	City of Monroe	6/30/2016	Proportion	5.3	0.3	41,969	2,374	7,919	2,374	0	0	0	0	0
2209 2209	City of Monroe City of Monroe	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(5,139)	(289)	(970)	(289)	0	0	0	0	0
2209	City of Monroe	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2210	City of Helix	6/30/2020	Proportion	5.4	4.4	(3,650)	(2,974)		(676)	(676)	(676)	(676)	(270)	0
2210	City of Helix	6/30/2020	Contribution	5.4	4.4	(1,627)	(1,326)		(301)	(301)	(301)	(301)	(122)	0
2210	City of Helix	6/30/2019	Proportion	5.3	3.3	9,325	5,807	1,759	1,759	1,759	1,759	530	0	0
2210	City of Helix	6/30/2019	Contribution	5.3	3.3	(2,762)	(1,720)		(521)	(521)	(521)	(157)	0	0
2210 2210	City of Helix City of Helix	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	22,348 (862)	9,454 (364)	4,298 (166)	4,298 (166)	4,298 (166)	858 (32)	0	0	0
2210	City of Helix	6/30/2017	Proportion	5.2	1.2	(18,229)	(4,205)		(3,506)	(699)	(32)	0	0	0
2210	City of Helix	6/30/2017	Contribution	5.2	1.2	3,002	694	577	577	117	0	0	0	0
2210	City of Helix	6/30/2016	Proportion	5.3	0.3	(836)	(46)	(158)	(46)	0	0	0	0	0
2210	City of Helix	6/30/2016	Contribution	5.3	0.3	(776)	(46)		(46)	0	0	0	0	0
2210	City of Helix	6/30/2015	Proportion	5.3	0.0	(334)	0	(19)	0	0	0	0	0	0
2210	City of Helix	6/30/2015	Contribution	5.3 5.4	0.0 4.4	1,516	0	86	0	0	0	0	0	0
2211 2211	City of Jefferson City of Jefferson	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	5,255	4,282	973	973	973	973	973	0 390	0
2211	City of Jefferson	6/30/2019	Proportion	5.3	3.3	0,200	7,202	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Contribution	5.3	3.3	0	0	Ō	0	0	0	0	0	Ō
2211	City of Jefferson	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Contribution	5.2	2.2	18,508	7,831	3,559	3,559	3,559	713	0	0	0
2211 2211	City of Jefferson City of Jefferson	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Proportion	5.2 5.3	0.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Proportion	5.3	0.0	0	0	0	ő	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Contribution	5.3	0.0	1,199	0	69	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2020	Proportion	5.4	4.4	(450,512)	(367,084)		(83,428)	(83,428)	(83,428)	(83,428)	(33,372)	0
2212	Town of Lakeview	6/30/2020	Contribution	5.4	4.4	(5,389)	(4,391)		(998)	(998)	(998)	(998)	(399)	0
2212 2212	Town of Lakeview	6/30/2019 6/30/2019	Proportion	5.3 5.3	3.3 3.3	(62,646) (105,990)	(39,006) (65,994)		(11,820) (19,998)	(11,820) (19,998)	(11,820) (19,998)	(3,546) (6,000)	0	0
2212 2212	Town of Lakeview Town of Lakeview	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(105,990)	(65,994)		(19,998)	(19,998)	(19,998)	(6,000)	0	0
2212	Town of Lakeview	6/30/2018	Contribution	5.2	2.2	(67,477)	(28,549)		(12,976)	(12,976)	(2,597)	0	0	0
2212	Town of Lakeview	6/30/2017	Proportion	5.2	1.2	38,215	8,819	7,349	7,349	1,470	(2,557)	0	0	o 0
2212	Town of Lakeview	6/30/2017	Contribution	5.2	1.2	(44,131)	(10,183)	(8,487)	(8,487)	(1,696)	0	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	5.3	0.3	(69,767)	(3,947)		(3,947)	0	0	0	0	0
2212	Town of Lakeview	6/30/2016	Contribution	5.3	0.3	(42,358)	(2,398)		(2,398)	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Proportion	5.3 5.3	0.0 0.0	67,676	0	3,831	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Contribution	5.3	0.0	(42,019)	0	(2,379)	0	0	0	0	0	0



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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Measurement Period			Measurement Period +3	Recognized in Measurement Period +4		Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2213 2213	City of Stanfield	6/30/2020	Proportion	5.4	4.4 4.4	(21,208) 3,338	(17,281) 2,720	(3,927) 618	(3,927) 618	(3,927) 618	(3,927) 618	(3,927) 618	(1,573) 248	0
2213	City of Stanfield City of Stanfield	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	3.3	76,452	47,602	14,425	14,425	14,425	14,425	4,327	248	0
2213	City of Stanfield	6/30/2019	Contribution	5.3	3.3	(5,846)	(3,640)		(1,103)	(1,103)	(1,103)	(331)	0	0
2213	City of Stanfield	6/30/2018	Proportion	5.2	2.2	3,265	1,381	628	628	628	125	0	0	0
2213	City of Stanfield	6/30/2018	Contribution	5.2	2.2	18,051	7,638	3,471	3,471	3,471	696	0	0	0
2213	City of Stanfield	6/30/2017	Proportion	5.2	1.2	10,817	2,497	2,080	2,080	417	0	0	0	0
2213	City of Stanfield	6/30/2017	Contribution	5.2	1.2	17,209	3,973	3,309	3,309	664	0	0	0	0
2213	City of Stanfield	6/30/2016	Proportion	5.3	0.3	2,991	171	564	171	0	0	0	0	0
2213	City of Stanfield	6/30/2016	Contribution	5.3	0.3	(366)	(21)	(69)	(21)	0	0	0	0	0
2213	City of Stanfield	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2015	Contribution	5.3	0.0	1,409	0 (00.440)	79	0	0	0 (0.040)	0	0	0
2214 2214	City of Yamhill City of Yamhill	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(37,332) (2,555)	(30,419)		(6,913) (473)	(6,913) (473)		(6,913) (473)	(2,767) (190)	0
2214	City of Yamhill	6/30/2020	Proportion	5.3	3.3	(40.842)	(25,430)		(7,706)	(7,706)		(2,312)	(190)	0
2214	City of Yamhill	6/30/2019	Contribution	5.3	3.3	(21,639)	(13,473)		(4,083)	(4,083)	(4.083)	(1,224)	0	0
2214	City of Yamhill	6/30/2018	Proportion	5.2	2.2	22,638	9,579	4,353	4,353	4,353	873	(1,224)	0	0
2214	City of Yamhill	6/30/2018	Contribution	5.2	2.2	(12.521)	(5.297)	(2,408)	(2.408)	(2.408)	(481)	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	5.2	1.2	14,657	3,381	2,819	2,819	562	0	ō	0	0
2214	City of Yamhill	6/30/2017	Contribution	5.2	1.2	1,699	391	327	327	64	0	0	0	0
2214	City of Yamhill	6/30/2016	Proportion	5.3	0.3	39,554	2,239	7,463	2,239	0	0	0	0	0
2214	City of Yamhill	6/30/2016	Contribution	5.3	0.3	(3,237)	(182)		(182)	0	0	0	0	0
2214	City of Yamhill	6/30/2015	Proportion	5.3	0.0	35,394	0	2,004	0	0	0	0	0	0
2214	City of Yamhill	6/30/2015	Contribution	5.3	0.0	(386)	0	(21)	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2215 2215	City of Powers City of Powers	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	1,100	0 684	208	208	208	208	60	0	0
2215	City of Powers	6/30/2019	Proportion	5.2	2.2	(9,764)	(4,130)		(1,878)	(1,878)		0	0	0
2215	City of Powers	6/30/2018	Contribution	5.2	2.2	(3,704)	(4,130)	(1,070)	(1,575)	(1,575)	(374)	0	0	0
2215	City of Powers	6/30/2017	Proportion	5.2	1.2	8,479	1,955	1,631	1,631	324	0	0	0	0
2215	City of Powers	6/30/2017	Contribution	5.2	1.2	(869)	(201)	(167)	(167)	(34)	0	0	0	0
2215	City of Powers	6/30/2016	Proportion	5.3	0.3	, o	, o	o o) o) o	0	0	0	0
2215	City of Powers	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2020	Proportion	5.4	4.4	752,944	613,510	139,434	139,434	139,434	139,434	139,434	55,774	0
2216	City of Brookings	6/30/2020	Contribution	5.4	4.4	5,727	4,666	1,061	1,061	1,061	1,061	1,061	422	0
2216	City of Brookings	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(1,250,467)	(778,593)		(235,937)	(235,937)	(235,937)	(70,782)	0	0
2216 2216	City of Brookings City of Brookings	6/30/2019 6/30/2018	Contribution Proportion	5.3	3.3 2.2	(5,485) (43,172)	(3,415) (18,266)	(1,035) (8,302)	(1,035) (8,302)	(1,035) (8,302)	(1,035) (1,662)	(310)	0	0
2216	City of Brookings City of Brookings	6/30/2018	Contribution	5.2	2.2	(147,507)	(62,406)		(28,367)	(28,367)	(5,672)	0	0	0
2216	City of Brookings	6/30/2017	Proportion	5.2	1.2	(508,439)	(117,331)	(97,777)	(97,777)	(19,554)	(0,072)	0	0	0
2216	City of Brookings	6/30/2017	Contribution	5.2	1.2	(1,209)	(281)	(232)	(232)	(49)	0	0	0	0
2216	City of Brookings	6/30/2016	Proportion	5.3	0.3	(127,925)	(7,240)		(7,240)	0	0	ō	0	0
2216	City of Brookings	6/30/2016	Contribution	5.3	0.3	1,921	111	362	111	0	0	0	0	0
2216	City of Brookings	6/30/2015	Proportion	5.3	0.0	(44,550)	0	(2,520)	0	0	0	0	0	0
2216	City of Brookings	6/30/2015	Contribution	5.3	0.0	6,733	0	383	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2020	Proportion	5.4	4.4	356,210	290,245	65,965	65,965	65,965	65,965	65,965	26,385	0
2217	City of Sutherlin	6/30/2020	Contribution	5.4	4.4	(118,527)	(96,578)		(21,949)	(21,949)		(21,949)	(8,782)	0
2217	City of Sutherlin	6/30/2019	Proportion	5.3	3.3	405,728	252,624	76,552	76,552	76,552	76,552	22,968	0	0
2217	City of Sutherlin	6/30/2019	Contribution	5.3	3.3	(186,864)	(116,350)		(35,257)	(35,257)	(35,257)	(10,579)	0	0
2217 2217	City of Sutherlin	6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	211,867 (161,086)	89,635 (68,152)	40,744 (30,978)	40,744 (30,978)	40,744 (30,978)	8,147 (6,196)	0	0	0
2217	City of Sutherlin City of Sutherlin	6/30/2018 6/30/2017	Proportion	5.2	1.2	367,919	(68,152) 84,903	70,754	70,754	(30,978)	(6,196)	0	0	0
2217	City of Sutherlin	6/30/2017	Contribution	5.2	1.2	(76,648)	(17,688)		(14,740)	(2,948)	0	0	0	0
2217	City of Sutherlin	6/30/2017	Proportion	5.3	0.3	(127,863)	(7,238)		(7,238)	(2,940) N	0	0	0	0
2217	City of Sutherlin	6/30/2016	Contribution	5.3	0.3	(24,113)	(1,363)		(1,363)	0	0	0	0	0
2217	City of Sutherlin	6/30/2015	Proportion	5.3	0.0	(80,589)	0	(4,564)	0	0	0	ő	0	0
2217	City of Sutherlin	6/30/2015	Contribution	5.3	0.0	(43,441)	0	(2,461)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2020	Proportion	5.4	4.4	43,179	35,183	7,996	7,996	7,996	7,996	7,996	3,199	0
2218	City of Prairie City	6/30/2020	Contribution	5.4	4.4	(40,734)	(33,191)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)	(3,019)	0
2218	City of Prairie City	6/30/2019	Proportion	5.3	3.3	(67,152)	(41,812)		(12,670)	(12,670)	(12,670)	(3,802)	0	0
2218	City of Prairie City	6/30/2019	Contribution	5.3	3.3	(43,185)	(26,889)	(8,148)	(8,148)	(8,148)	(8,148)	(2,445)	0	0
2218	City of Prairie City	6/30/2018	Proportion	5.2	2.2	212,471	89,891	40,860	40,860	40,860	8,171	0	0	0
2218	City of Prairie City	6/30/2018	Contribution	5.2	2.2	(42,629)	(18,035)	(8,198)	(8,198)	(8,198)	(1,639)	0	0	0
2218	City of Prairie City	6/30/2017	Proportion	5.2	1.2	(6,631)	(1,531)	(1,275)	(1,275)	(256)	0	0		0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1				Measurement Period +5 Expense	Recognized in Subsequent Expense
2218	Employer Name City of Prairie City	6/30/2017	Contribution	5.2	Period 1.2	(2,449)	(565)	(471)	Expense (471)	Expense (94)	Expense 0	Expense 0	Expense 0	Subsequent Expense
2218	City of Prairie City	6/30/2016	Proportion	5.3	0.3	(1,051)	(61)	(198)	(61)	0	0	0	0	0
2218	City of Prairie City	6/30/2016	Contribution	5.3	0.3	(3,763)	(213)	(710)	(213)	0	0	0	0	0
2218	City of Prairie City	6/30/2015	Proportion	5.3	0.0	33,079	0	1,874	0	0	0	0	0	0
2218	City of Prairie City	6/30/2015	Contribution	5.3	0.0	(4,339)	0	(244)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(48,778) (12,727)	(39,745) (10,370)	(9,033) (2,357)	(9,033) (2,357)	(9,033) (2,357)	(9,033) (2,357)	(9,033) (2,357)	(3,613)	0
2219 2219	City of Sheridan City of Sheridan	6/30/2020 6/30/2019	Contribution Proportion	5.3	3.3	79,197	49,311	14,943	14,943	14,943	14,943	4,482	(942)	0
2219	City of Sheridan	6/30/2019	Contribution	5.3	3.3	(45,690)	(28,448)	(8,621)	(8,621)	(8,621)	(8,621)	(2,585)	0	0
2219	City of Sheridan	6/30/2018	Proportion	5.2	2.2	(67,766)	(28,670)	(13,032)	(13,032)	(13,032)	(2,606)	0	0	0
2219	City of Sheridan	6/30/2018	Contribution	5.2	2.2	(37,565)	(15,893)	(7,224)	(7,224)	(7,224)	(1,445)	0	0	0
2219	City of Sheridan	6/30/2017	Proportion	5.2	1.2	143,166	33,038	27,532	27,532	5,506	0	0	0	0
2219	City of Sheridan	6/30/2017	Contribution	5.2	1.2	(34,125)	(7,877)	(6,562)	(6,562)	(1,315)	0	0	0	0
2219	City of Sheridan	6/30/2016	Proportion	5.3	0.3	(64,574)	(3,654)	(12,184)	(3,654)	0	0	0	0	0
2219 2219	City of Sheridan City of Sheridan	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	5,315 (29,697)	300	1,003 (1,682)	300	0	0	0	0	0
2219	City of Sheridan	6/30/2015	Contribution	5.3	0.0	10,830	0	615	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2020	Proportion	5.4	4.4	(415,248)	(338.350)	(76,898)	(76,898)	(76,898)	(76,898)	(76,898)	(30,758)	0
2220	City of Garibaldi	6/30/2020	Contribution	5.4	4.4	38,774	31,594	7,180	7,180	7,180	7,180	7,180	2,874	0
2220	City of Garibaldi	6/30/2019	Proportion	5.3	3.3	90,555	56,383	17,086	17,086	17,086	17,086	5,125	0	0
2220	City of Garibaldi	6/30/2019	Contribution	5.3	3.3	(23,379)	(14,557)	(4,411)	(4,411)	(4,411)	(4,411)	(1,324)	0	0
2220 2220	City of Garibaldi	6/30/2018 6/30/2018	Proportion	5.2 5.2	2.2 2.2	16,119 3,289	6,819 1,393	3,100 632	3,100 632	3,100 632	619 129	0	0	0
2220	City of Garibaldi City of Garibaldi	6/30/2017	Contribution Proportion	5.2 5.2	1.2	(61,160)	(14,112)	(11,762)	(11,762)	(2,350)	129	0	0	0
2220	City of Garibaldi	6/30/2017	Contribution	5.2	1.2	17,135	3,955	3,295	3,295	(2,350)	0	0	0	0
2220	City of Garibaldi	6/30/2016	Proportion	5.3	0.3	4,454	254	840	254	0	0	0	0	0
2220	City of Garibaldi	6/30/2016	Contribution	5.3	0.3	11,512	652	2,172	652	0	0	0	0	0
2220	City of Garibaldi	6/30/2015	Proportion	5.3	0.0	37,572	0	2,127	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2015	Contribution	5.3	0.0	16,245	0	920	0	0	0	0	0	0
2221	City of Sisters	6/30/2020	Proportion	5.4	4.4	217,238	177,009	40,229	40,229	40,229	40,229	40,229	16,093	0
2221 2221	City of Sisters City of Sisters	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(37,434) (126,427)	(30,502) (78,719)	(6,932) (23,854)	(6,932) (23,854)	(6,932) (23,854)	(6,932) (23,854)	(6,932) (7,157)	(2,774)	0
2221	City of Sisters	6/30/2019	Contribution	5.3	3.3	(34,830)	(21,686)	(6,572)	(6,572)	(6,572)	(6,572)	(1,970)	0	0
2221	City of Sisters	6/30/2018	Proportion	5.2	2.2	209,036	88,439	40,199	40,199	40,199	8,041	(1,570)	0	0
2221	City of Sisters	6/30/2018	Contribution	5.2	2.2	(59,776)	(25,291)	(11,495)	(11,495)	(11,495)	(2,301)	0	0	0
2221	City of Sisters	6/30/2017	Proportion	5.2	1.2	(118,685)	(27,389)	(22,824)	(22,824)	(4,565)	0	0	0	0
2221	City of Sisters	6/30/2017	Contribution	5.2	1.2	(4,636)	(1,068)	(892)	(892)	(176)	0	0	0	0
2221 2221	City of Sisters	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	1,899 (23.385)	109	358	109	0	0	0	0	0
2221	City of Sisters City of Sisters	6/30/2015	Proportion	5.3 5.3	0.3	(23,385)	(1,325)	(4,412)	(1,325)	0	0	0	0	0
2221	City of Sisters	6/30/2015	Contribution	5.3	0.0	(21,109)	0	(1,194)	0	0	0	0	0	0
	City of Jacksonville	6/30/2020	Proportion	5.4	4.4	473,463	385,785	87,678	87,678	87,678	87,678	87,678	35,073	0
2222	City of Jacksonville	6/30/2020	Contribution	5.4	4.4	(20,126)	(16,399)	(3,727)	(3,727)	(3,727)	(3,727)	(3,727)	(1,491)	0
2222	City of Jacksonville	6/30/2019	Proportion	5.3	3.3	139,666	86,962	26,352	26,352	26,352	26,352	7,906	0	0
2222	City of Jacksonville	6/30/2019	Contribution	5.3	3.3	(34,307)	(21,361)	(6,473)	(6,473)	(6,473)	(6,473)	(1,942)	0	0
2222 2222	City of Jacksonville City of Jacksonville	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(134,982) (32,067)	(57,108) (13,566)	(25,958) (6,167)	(25,958) (6.167)	(25,958) (6.167)	(5,192) (1,232)	0	0	0
2222	City of Jacksonville	6/30/2017	Proportion	5.2	1.2	(42,742)	(13,366)	(8,220)	(8,220)	(1,642)	(1,232)	0	0	0
2222	City of Jacksonville	6/30/2017	Contribution	5.2	1.2	(93)	(21)	(18)	(18)	(3)	0	0	0	0
2222	City of Jacksonville	6/30/2016	Proportion	5.3	0.3	17,901	1,011	3,378	1,011	0	0	ő	0	Ö
2222	City of Jacksonville	6/30/2016	Contribution	5.3	0.3	34,072	1,927	6,429	1,927	0	0	0	0	0
2222	City of Jacksonville	6/30/2015	Proportion	5.3	0.0	35,836	0	2,026	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2015	Contribution	5.3	0.0	31,651	0	1,791	0	0	0	0	0	0
2223 2223	City of Cannon Beach City of Cannon Beach	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	463,990 (41.722)	378,066 (33,996)	85,924 (7,726)	85,924	85,924 (7,726)	85,924 (7,726)	85,924 (7,726)	34,370	0
2223 2223	City of Cannon Beach City of Cannon Beach	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(41,722) (62,886)	(33,996)	(7,726)	(7,726) (11,865)	(7,726)	(7,726)	(7,726)	(3,092)	0
2223	City of Cannon Beach	6/30/2019	Contribution	5.3	3.3	(41,706)	(25,968)	(7,869)	(7,869)	(7,869)	(7,869)	(2,361)	0	0
2223	City of Cannon Beach	6/30/2018	Proportion	5.2	2.2	(192,020)	(81,239)	(36,927)	(36,927)	(36,927)	(7,385)	(2,001)	0	0
2223	City of Cannon Beach	6/30/2018	Contribution	5.2	2.2	(45,916)	(19,426)	(8,830)	(8,830)	(8,830)	(1,766)	0	0	0
2223	City of Cannon Beach	6/30/2017	Proportion	5.2	1.2	287,193	66,277	55,229	55,229	11,048	0	0	0	0
2223	City of Cannon Beach	6/30/2017	Contribution	5.2	1.2	(25,714)	(5,934)	(4,945)	(4,945)	(989)	0	0	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	5.3	0.3	118,722	6,722	22,400	6,722	0	0	0	0	0
2223 2223	City of Cannon Beach City of Cannon Beach	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	42,685 (141,201)	2,415	8,054 (7,991)	2,415	0	0	0	0	0
2223	City of Cannon Beach	6/30/2015	Contribution	5.3 5.3	0.0	(141,201) 45,238	0	2,563	0	0	0	0	0	0
2224	City of Californ Beach	6/30/2020	Proportion	5.4	4.4	12,858	10,477	2,381	2,381	2,381	2,381	2,381	953	0
				5.4										

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Management D-t-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Infl
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2224	City of Falls City	6/30/2019	Proportion	5.3	3.3	42,698	26,586	8,056	8,056	8,056	8,056	2,418	0	(
2224	City of Falls City	6/30/2019	Contribution	5.3	3.3	(10,824)	(6,740)		(2,042)	(2,042)	(2,042)	(614)	0	(
2224	City of Falls City	6/30/2018	Proportion	5.2	2.2	15,824	6,695	3,043	3,043	3,043	609	0	0	(
2224	City of Falls City	6/30/2018	Contribution	5.2	2.2	(5,173)	(2,188)		(995)	(995)	(198)	0	0	(
2224	City of Falls City	6/30/2017	Proportion	5.2	1.2	7,319	1,687	1,408	1,408	279	0	0	0	(
2224 2224	City of Falls City City of Falls City	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(2,027) (75,807)	(467) (4,292)		(390) (4,292)	(77)	0	0	0	(
2224	City of Falls City	6/30/2016	Contribution	5.3	0.3	1,865	(4,292)	352	105	0	0	0	0	(
2224	City of Falls City	6/30/2015	Proportion	5.3	0.0	19,019	0	1,079	0	0	0	0	0	(
2224	City of Falls City	6/30/2015	Contribution	5.3	0.0	(8,929)	0	(504)	0	0	0	0	0	(
2225	City of Echo	6/30/2020	Proportion	5.4	4.4	(178,480)	(145,428)		(33,052)	(33,052)	(33,052)	(33,052)	(13,220)	Ċ
2225	City of Echo	6/30/2020	Contribution	5.4	4.4	32,002	26,076	5,926	5,926	5,926	5,926	5,926	2,372	(
2225	City of Echo	6/30/2019	Proportion	5.3	3.3	(90,880)	(56,586)		(17,147)	(17,147)	(17,147)	(5,145)	0	(
2225	City of Echo	6/30/2019	Contribution	5.3	3.3	1,907	1,187	360	360	360	360	107	0	(
2225	City of Echo	6/30/2018	Proportion	5.2	2.2	22,036	9,322	4,238	4,238	4,238	846	0	0	(
2225	City of Echo	6/30/2018	Contribution	5.2	2.2	1,341	567	258	258	258	51	0	0	(
2225	City of Echo	6/30/2017	Proportion	5.2	1.2	(11,286)	(2,606)		(2,170)	(436)	0	0	0	(
2225	City of Echo	6/30/2017	Contribution	5.2	1.2	13,792	3,184	2,652	2,652	532	0	0	0	(
2225	City of Echo	6/30/2016	Proportion	5.3	0.3	(11,995)	(680)		(680)	0	0	0	0	(
2225	City of Echo	6/30/2016	Contribution	5.3	0.3	14,854	839	2,803	839	0	0	0	0	(
2225 2225	City of Echo	6/30/2015	Proportion	5.3 5.3	0.0	(19,521) 15,681	0	(1,106)	0	0	0	0	0	(
2225	City of Echo	6/30/2015	Contribution	5.3 5.4	0.0 4.4		•	886	(2,951)	•	(2,951)	•	(1,183)	(
2226	City of Hines	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(15,938) (12,823)	(12,987) (10,448)		(2,951)	(2,951) (2,375)	(2,375)	(2,951) (2,375)	(1,183)	(
2226	City of Hines City of Hines	6/30/2019	Proportion	5.4	3.3	(12,823)	(32,326)		(2,375)	(2,375)	(2,375)	(2,375)	(948)	(
2226	City of Hines	6/30/2019	Contribution	5.3	3.3	(39,529)	(24,613)		(7,458)	(7,458)	(7,458)	(2,239)	0	(
2226	City of Hines	6/30/2018	Proportion	5.2	2.2	101,762	43,052	19,570	19,570	19,570	3,912	(2,200)	0	(
2226	City of Hines	6/30/2018	Contribution	5.2	2.2	(29,554)	(12,505)		(5,683)	(5,683)	(1,139)	0	0	Č
2226	City of Hines	6/30/2017	Proportion	5.2	1.2	27,671	6,387	5,321	5,321	1,066	(1,100)	0	0	Č
2226	City of Hines	6/30/2017	Contribution	5.2	1.2	(498)	(114)		(96)	(18)	0	0	0	
2226	City of Hines	6/30/2016	Proportion	5.3	0.3	(168,158)	(9,518)		(9,518)	0	ō	0	0	Ċ
2226	City of Hines	6/30/2016	Contribution	5.3	0.3	615	35	116	35	0	0	0	0	Ċ
2226	City of Hines	6/30/2015	Proportion	5.3	0.0	11,140	0	630	0	0	0	0	0	(
2226	City of Hines	6/30/2015	Contribution	5.3	0.0	(20,367)	0	(1,152)	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza Town Of Bonanza	6/30/2017	Proportion	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	(
2227		6/30/2017	Contribution	5.2	0.3	0	0	0	0	0	0	0	0	(
2227 2227	Town Of Bonanza Town Of Bonanza	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
2227	Town Of Bonanza	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
2227	Town Of Bonanza	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
2228	City of Turner	6/30/2020	Proportion	5.4	4.4	16,023	13,056	2,967	2,967	2,967	2,967	2,967	1,188	Č
2228	City of Turner	6/30/2020	Contribution	5.4	4.4	7,588	6,183	1,405	1,405	1,405	1,405	1,405	563	Č
2228	City of Turner	6/30/2019	Proportion	5.3	3.3	(36,939)	(22,999)		(6,970)	(6,970)	(6,970)	(2,089)	0	
2228	City of Turner	6/30/2019	Contribution	5.3	3.3	(10,741)	(6,687)		(2,027)	(2,027)	(2,027)	(606)	0	
2228	City of Turner	6/30/2018	Proportion	5.2	2.2	118,388	50,087	22,767	22,767	22,767	4,553	0	0	Ċ
2228	City of Turner	6/30/2018	Contribution	5.2	2.2	(2,966)	(1,256)		(570)	(570)	(116)	0	0	(
2228	City of Turner	6/30/2017	Proportion	5.2	1.2	57,175	13,195	10,995	10,995	2,200	0	0	0	(
2228	City of Turner	6/30/2017	Contribution	5.2	1.2	15,872	3,664	3,052	3,052	612	0	0	0	(
2228	City of Turner	6/30/2016	Proportion	5.3	0.3	(79,709)	(4,514)		(4,514)	0	0	0	0	(
2228	City of Turner	6/30/2016	Contribution	5.3	0.3	18,732	1,062	3,534	1,062	0	0	0	0	(
2228	City of Turner	6/30/2015	Proportion	5.3	0.0	10,986	0	621	0	0	0	0	0	(
2228	City of Turner	6/30/2015	Contribution	5.3	0.0	5,139	0	289	0	0	0	0	0	(
2229	City of John Day	6/30/2020	Proportion	5.4	4.4	(58,713)	(47,840)		(10,873)	(10,873)	(10,873)	(10,873)	(4,348)	(
2229	City of John Day	6/30/2020	Contribution	5.4	4.4	(6,897)	(5,620)		(1,277)	(1,277)	(1,277)	(1,277)	(512)	
2229 2229	City of John Day	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(191,613) (47,391)	(119,307) (29,507)		(36,153) (8,942)	(36,153) (8,942)	(36,153) (8,942)	(10,848) (2,681)	0	
2229	City of John Day City of John Day	6/30/2019 6/30/2018	Proportion	5.3 5.2	3.3 2.2	(47,391) 201,576	(29,507) 85,281	(8,942)	(8,942)	(8,942)	(8,942) 7,751	(2,681)	0	
2229	City of John Day City of John Day	6/30/2018	Contribution	5.2	2.2	(59,674)	(25,246)		(11,476)	(11,476)	(2,294)	0	0	
	City of John Day City of John Day	6/30/2018	Proportion	5.2	1.2	(165,158)	(25,246)		(31,761)	(6,353)	(2,294)	0	0	
	Only of Julii Day	0/30/2017									U	U	U	
2229 2229	City of John Day	6/30/2017	Contribution	5.2	1.2	(1,889)	(437)	(363)	(363)	(74)	0	0	0	

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faculture Name	Period for Initial		 Original Amortization Period 	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense	Measurement Period +2 Expense				
2229	Employer Name City of John Day	Recognition 6/30/2016	Contribution	5.3	0.3	(25,997)	(1,472)	Expense (4,905)			Expense 0	Expense	Expense 0	Subsequent Expense
2229	City of John Day	6/30/2015	Proportion	5.3	0.0	(225)	(1,112)	(15)		0	0	Ö		0
2229	City of John Day	6/30/2015	Contribution	5.3	0.0	(19,985)	0	(1,130)	0	0	0	Ö	0	0
2231	City of Banks	6/30/2020	Proportion	5.4	4.4	114,268	93,107	21,161		21,161	21,161			0
2231	City of Banks	6/30/2020	Contribution	5.4	4.4	(30,008)	(24,451)							
2231	City of Banks	6/30/2019	Proportion	5.3	3.3	78,667	48,981	14,843		14,843				0
2231	City of Banks	6/30/2019	Contribution	5.3	3.3	(23,315)	(14,517) 31,149) 0	0
2231 2231	City of Banks	6/30/2018	Proportion	5.2 5.2	2.2 2.2	73,623 (20,730)		14,158 (3,987)		14,158			0	0
2231	City of Banks City of Banks	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	(20,730)	(8,769) (9,495)						0	0
2231	City of Banks	6/30/2017	Contribution	5.2	1.2	(4,351)	(1,003)						0	0
2231	City of Banks	6/30/2016	Proportion	5.3	0.3	(59.347)	(3,357)				, 0		0	0
2231	City of Banks	6/30/2016	Contribution	5.3	0.3	(12,820)	(725)				0	0	ő	0
2231	City of Banks	6/30/2015	Proportion	5.3	0.0	37,053	0	2,098		0	0	Ō	ō	0
2231	City of Banks	6/30/2015	Contribution	5.3	0.0	(14,657)	0	(832)) 0	0	0	0	0	0
2232	City of Joseph	6/30/2020	Proportion	5.4	4.4	171,114	139,426	31,688	31,688	31,688	31,688	31,688	12,674	0
2232	City of Joseph	6/30/2020	Contribution	5.4	4.4	233	190	43		43				0
2232	City of Joseph	6/30/2019	Proportion	5.3	3.3	(36,204)	(22,542)							0
2232	City of Joseph	6/30/2019	Contribution	5.3	3.3	20,140	12,540	3,800		3,800			0	0
2232	City of Joseph	6/30/2018	Proportion	5.2	2.2	(22,895)	(9,686)						0	0
2232	City of Joseph	6/30/2018	Contribution	5.2	2.2	(6,030)	(2,550)						0	0
2232 2232	City of Joseph	6/30/2017	Proportion	5.2 5.2	1.2 1.2	(41,034) (4,067)	(9,470)					0	0	0
2232	City of Joseph City of Joseph	6/30/2017 6/30/2016	Contribution Proportion	5.3	0.3	(5,551)	(939) (316)				, ,		0	0
2232	City of Joseph	6/30/2016	Contribution	5.3	0.3	(9,355)	(530)				0		0	0
2232	City of Joseph	6/30/2015	Proportion	5.3	0.0	4,156	(550)	236		0	0		0	0
2232	City of Joseph	6/30/2015	Contribution	5.3	0.0	(3,059)	0	(174)		0	0	0	0	0
2233	City of Lafayette	6/30/2020	Proportion	5.4	4.4	(142,911)	(116,446)			(26,465)	(26,465	(26,465) (10,586)	0
2233	City of Lafayette	6/30/2020	Contribution	5.4	4.4	6,791	5,533	1,258	1,258	1,258	1,258	1,258	501	0
2233	City of Lafayette	6/30/2019	Proportion	5.3	3.3	204,557	127,365	38,596	38,596	38,596	38,596	11,577	0	0
2233	City of Lafayette	6/30/2019	Contribution	5.3	3.3	(40,834)	(25,424)) 0	0
2233	City of Lafayette	6/30/2018	Proportion	5.2	2.2	(108,628)	(45,958)						0	0
2233	City of Lafayette	6/30/2018	Contribution	5.2	2.2	682	289	131	131	131	27		0	0
2233	City of Lafayette	6/30/2017	Proportion	5.2	1.2	(39,607)	(9,139)						0	0
2233 2233	City of Lafayette City of Lafayette	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(5,431) 87,541	(1,255) 4,956	(1,044) 16,517		(211)) 0	0	0	0
2233	City of Lafayette	6/30/2016	Contribution	5.3	0.3	4,508	253	851	253	0	0		0	0
2233	City of Lafayette	6/30/2015	Proportion	5.3	0.0	(98,109)	0	(5,554)		0	0		0	0
2233	City of Lafayette	6/30/2015	Contribution	5.3	0.0	13,870	0	785		0	0		0	0
2234	City of Aumsville	6/30/2020	Proportion	5.4	4.4	225,044	183,369	41,675		41,675	41.675	41,675	16,669	0
2234	City of Aumsville	6/30/2020	Contribution	5.4	4.4	(2,374)	(1,934)							0
2234	City of Aumsville	6/30/2019	Proportion	5.3	3.3	(97,385)	(60,635)	(18,375)	(18,375)	(18,375)	(18,375	(5,510) 0	0
2234	City of Aumsville	6/30/2019	Contribution	5.3	3.3	(34,109)	(21,237)) 0	0
2234	City of Aumsville	6/30/2018	Proportion	5.2	2.2	86,210	36,473	16,579		16,579			0	0
2234	City of Aumsville	6/30/2018	Contribution	5.2	2.2	(51,794)	(21,914)				(1,994		0	0
2234	City of Aumsville	6/30/2017	Proportion	5.2	1.2	88,419	20,403	17,004		3,399	0	0	0	0
2234	City of Aumsville	6/30/2017	Contribution	5.2	1.2	(16,734)	(3,862)			(644)) 0	0	0	0
2234 2234	City of Aumoville	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(42,439) (31,647)	(2,404) (1,792)				0	0	0	0
2234	City of Aumsville City of Aumsville	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(31,647) 289,808	(1,792)	(5,971)		0	0		0	0
2234	City of Aumsville	6/30/2015	Contribution	5.3	0.0	(33,747)	0	(1,912)		0	0		0	0
2235	City of Amity	6/30/2020	Proportion	5.4	4.4	(87,083)	(70,957)			(16,126)) (16,126) (6,453)	-
2235	City of Amity	6/30/2020	Contribution	5.4	4.4	4,059	3,307	752		752				0
2235	City of Amity	6/30/2019	Proportion	5.3	3.3	(56,495)	(35,177)							0
2235	City of Amity	6/30/2019	Contribution	5.3	3.3	(18,902)	(11,770)							0
2235	City of Amity	6/30/2018	Proportion	5.2	2.2	(43,081)	(18,226)						0	0
2235	City of Amity	6/30/2018	Contribution	5.2	2.2	(22,950)	(9,711)						0	0
2235	City of Amity	6/30/2017	Proportion	5.2	1.2	46,591	10,751	8,960		1,791	0		0	0
2235	City of Amity	6/30/2017	Contribution	5.2	1.2	(19,361)	(4,469)						0	0
2235	City of Amity	6/30/2016	Proportion	5.3	0.3	(163,044)	(9,229)				0		0	0
2235	City of Amity	6/30/2016	Contribution	5.3	0.3	1,954	109	369		0	0	0	0	0
2235	City of Amity	6/30/2015	Proportion	5.3	0.0	(52,095)	0	(2,950)		0	0	0	0	C
2235	City of Amity	6/30/2015	Contribution	5.3	0.0 4.4	(12,232) 39.483	0 32.171	(692) 7,312		7,312	7,312	7.242	0 000	(
2236	City of Creswell	6/30/2020	Proportion	5.4										(
2236 2236	City of Creswell City of Creswell	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	23,128 (120,479)	18,845 (75,015)	4,283 (22,732)		4,283 (22,732)				C
2236		6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(120,479)	(75,015)							0
2230	City of Creswell	6/30/2019	Contribution	5.3	3.3	(37,039)	(23,063)	(6,988)	(6,988)	(6,988)	(6,988) (2,099	, 0	

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2	Measurement Period +3 Expense			Recognized in Subsequent Expense
2236	Employer Name City of Creswell	Recognition 6/30/2018	Proportion	5.2	2.2	189,874	80,332	36,514	36,514	Expense 36,514	7,304	Expense	Expense	Subsequent Expense
2236	City of Creswell	6/30/2018	Contribution	5.2	2.2	(31,437)	(13,299)		(6,046)	(6,046)	(1,207)	0	0	0
2236	City of Creswell	6/30/2017	Proportion	5.2	1.2	99,398	22,938	19,115	19,115	3,823	0	0	0	0
2236	City of Creswell	6/30/2017	Contribution	5.2	1.2	12,603	2,907	2,424	2,424	483	0	0	0	0
2236	City of Creswell	6/30/2016	Proportion	5.3	0.3	(4,770)	(270)	(900)	(270)	0	0	0	0	0
2236	City of Creswell	6/30/2016	Contribution	5.3	0.3	10,495	595	1,980	595	0	0	0	0	0
2236	City of Creswell	6/30/2015	Proportion	5.3	0.0	96,533	0	5,463	0	0	0	0	0	0
2236	City of Creswell	6/30/2015	Contribution	5.3	0.0	6,253	4.400.000	353	0	0	005.005	005.005	0	0
2237 2237	City of Troutdale City of Troutdale	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	1,432,213 (167,839)	1,166,988 (136,758)	265,225 (31,081)	265,225 (31,081)	265,225 (31,081)	265,225 (31,081)	265,225 (31,081)	106,088 (12,434)	0
2237	City of Troutdale City of Troutdale	6/30/2020	Proportion	5.3	3.3	(206,030)	(128,282)		(38,874)	(38,874)	(38,874)	(11,660)	(12,434)	0
2237	City of Troutdale	6/30/2019	Contribution	5.3	3.3	(115,290)	(71,784)		(21,753)	(21,753)	(21,753)	(6,525)	0	0
2237	City of Troutdale	6/30/2018	Proportion	5.2	2.2	361,284	152,850	69,478	69,478	69,478	13,894	0,020)	0	Ö
2237	City of Troutdale	6/30/2018	Contribution	5.2	2.2	(186,703)	(78,991)		(35,904)	(35,904)	(7,183)	0	0	0
2237	City of Troutdale	6/30/2017	Proportion	5.2	1.2	(54,930)	(12,678)	(10,563)	(10,563)	(2,115)	0	0	0	0
2237	City of Troutdale	6/30/2017	Contribution	5.2	1.2	(51,008)	(11,772)	(9,809)	(9,809)	(1,963)	0	0	0	0
2237	City of Troutdale	6/30/2016	Proportion	5.3	0.3	(2,756,324)	(156,019)		(156,019)	0	0	0	0	0
2237	City of Troutdale	6/30/2016	Contribution	5.3	0.3	79,673	4,508	15,033	4,508	0	0	0	0	0
2237	City of Troutdale	6/30/2015	Proportion	5.3	0.0	(342,452)	0	(19,382)	0	0	0	0	0	0
2237	City of Troutdale	6/30/2015	Contribution	5.3	0.0	(213,402)	0	(12,077)	0	0	0	0	0	0
2238 2238	City of Warrenton	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(507,709)	(413,689)		(94,020)	(94,020)	(94,020) 2,921	(94,020) 2,921	(37,609)	0
2238	City of Warrenton City of Warrenton	6/30/2020 6/30/2019	Contribution Proportion	5.4	3.3	15,775 579,160	12,854 360,610	2,921 109,275	2,921 109,275	2,921 109,275	109,275	32,785	1,170	0
2238	City of Warrenton	6/30/2019	Contribution	5.3	3.3	(120,845)	(75,243)		(22,801)	(22,801)	(22,801)	(6,840)	0	0
2238	City of Warrenton	6/30/2018	Proportion	5.2	2.2	(179,014)	(75,736)		(34,426)	(34,426)	(6,884)	(0,040)	0	0
2238	City of Warrenton	6/30/2018	Contribution	5.2	2.2	38,640	16,347	7,431	7,431	7,431	1,485	0	0	Ö
2238	City of Warrenton	6/30/2017	Proportion	5.2	1.2	(197,398)	(45,554)		(37,961)	(7,593)	0	0	0	0
2238	City of Warrenton	6/30/2017	Contribution	5.2	1.2	42,181	9,733	8,112	8,112	1,621	0	0	0	0
2238	City of Warrenton	6/30/2016	Proportion	5.3	0.3	(104,108)	(5,893)	(19,643)	(5,893)	0	0	0	0	0
2238	City of Warrenton	6/30/2016	Contribution	5.3	0.3	55,901	3,166		3,166	0	0	0	0	0
2238	City of Warrenton	6/30/2015	Proportion	5.3	0.0	(117,708)	0	(6,663)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2015	Contribution	5.3	0.0	48,214	0	2,729	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2020	Proportion	5.4	4.4	1,112,992	906,882	206,110	206,110	206,110	206,110	206,110	82,442	0
2240 2240	City of Wilsonville City of Wilsonville	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	49,535 (1,835,605)	40,362 (1,142,923)	9,173 (346,341)	9,173 (346,341)	9,173 (346,341)	9,173 (346,341)	9,173 (103,900)	3,670	0
2240	City of Wilsonville	6/30/2019	Contribution	5.3	3.3	4,304,219	2,679,985	812,117	812,117	812,117	812,117	243,634	0	0
2240	City of Wilsonville	6/30/2018	Proportion	5.2	2.2	967,370	409,271	186,033	186,033	186,033	37,205	240,004	0	0
2240	City of Wilsonville	6/30/2018	Contribution	5.2	2.2	(112,618)	(47,647)	(21,657)	(21,657)	(21,657)	(4,333)	0	0	Ö
2240	City of Wilsonville	6/30/2017	Proportion	5.2	1.2	(1,112,962)	(256,838)	(214,031)	(214,031)	(42,807)	0	0	0	0
2240	City of Wilsonville	6/30/2017	Contribution	5.2	1.2	200,679	46,311	38,592	38,592	7,719	0	0	0	0
2240	City of Wilsonville	6/30/2016	Proportion	5.3	0.3	(671,599)	(38,014)		(38,014)	0	0	0	0	0
2240	City of Wilsonville	6/30/2016	Contribution	5.3	0.3	103,289	5,849	19,488	5,849	0	0	0	0	0
2240	City of Wilsonville	6/30/2015	Proportion	5.3	0.0	(957,994)	0	(54,224)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2015	Contribution	5.3	0.0	133,047	0	7,532	0 (22.475)	0	0 (00.475)	0 (22.475)	0	0
2241	City of Bay City	6/30/2020	Proportion	5.4 5.4	4.4	(173,743)	(141,568)		(32,175)	(32,175)	(32,175)	(32,175)	(12,868) 15	0
2241 2241	City of Bay City City of Bay City	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	205 128,431	167 79,967	38 24,232	38 24,232	24,232	38 24,232	38 7,271	15	0
2241	City of Bay City City of Bay City	6/30/2019	Contribution	5.3	3.3	(31,412)	(19,558)		(5,927)	(5,927)	(5,927)	(1,777)	0	0
2241	City of Bay City	6/30/2018	Proportion	5.2	2.2	(1,830)	(774)		(352)	(352)	(70)	(,,,,,,	0	0
2241	City of Bay City	6/30/2018	Contribution	5.2	2.2	(14,199)	(6,006)		(2,731)	(2,731)	(544)	0	0	0
2241	City of Bay City	6/30/2017	Proportion	5.2	1.2	44,653	10,305	8,587	8,587	1,718	, o	0	0	0
2241	City of Bay City	6/30/2017	Contribution	5.2	1.2	(10,789)	(2,489)		(2,075)	(414)	0	0	0	0
2241	City of Bay City	6/30/2016	Proportion	5.3	0.3	6,433	363	1,214	363	0	0	0	0	0
2241	City of Bay City	6/30/2016	Contribution	5.3	0.3	(6,605)	(375)		(375)	0	0	0	0	0
2241	City of Bay City	6/30/2015	Proportion	5.3	0.0	9,777	0	552	0	0	0	0	0	0
2241 2242	City of Bay City City of Gaston	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(6,494)	0	(369)	0	0	0	0	0	0
2242	City of Gaston City of Gaston	6/30/2020	Contribution	5.4 5.4	4.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Contribution	5.3	3.3	37,929	23,617	7,156	7,156	7,156	7,156	2,149	0	0
2242	City of Gaston	6/30/2018	Proportion	5.2	2.2	0,020	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 2242	Employer Name City of Gaston	Recognition 6/30/2015	Contribution	Amortization Period 5.3	Period 0.0	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense 0	Subsequent Expense
2242	City Of Brownsville	6/30/2015	Proportion	5.4	4.4	80,580	65,658	14,922	14,922	14,922	14,922	14,922	5,970	0
2243	City Of Brownsville	6/30/2020	Contribution	5.4	4.4	(59,474)	(48,460)			(11,014)			(4,404)	0
2243	City Of Brownsville	6/30/2019	Proportion	5.3	3.3	(75,800)	(47,196)			(14,302)	(14,302)		0	0
2243	City Of Brownsville	6/30/2019	Contribution	5.3	3.3	(52,467)	(32,669)		(9,899)	(9,899)	(9,899)		0	0
2243	City Of Brownsville	6/30/2018	Proportion	5.2	2.2	73,904	31,268		14,212	14,212	2,844	0	0	0
2243 2243	City Of Brownsville City Of Brownsville	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(48,258) (23,566)	(20,418)		(9,280) (4,532)	(9,280) (906)	(1,858)	0	0	0
2243	City Of Brownsville	6/30/2017	Contribution	5.2	1.2	(30,280)	(6,988)			(1,165)		0	0	0
2243	City Of Brownsville	6/30/2016	Proportion	5.3	0.3	(295,290)	(16,715)			(1,103)	0	0	Ö	0
2243	City Of Brownsville	6/30/2016	Contribution	5.3	0.3	(24,620)	(1,395)			0	0	0	0	0
2243	City Of Brownsville	6/30/2015	Proportion	5.3	0.0	(109,797)	0	(6,217)	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2015	Contribution	5.3	0.0	(58,110)	0	(3,290)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2020	Proportion	5.4	4.4	(32,752)	(26,687)			(6,065)			(2,427)	0
2244 2244	City of Lakeside City of Lakeside	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(4,162) (45,892)	(3,391)		(771) (8,659)	(771) (8,659)	(771) (8.659)		(307)	0
2244	City of Lakeside City of Lakeside	6/30/2019	Contribution	5.3	3.3	(15,933)	(9,921)		(3,006)	(3,006)	(3,006)		0	0
2244	City of Lakeside	6/30/2018	Proportion	5.2	2.2	(64,673)	(27,362)		(12,437)	(12,437)	(2,488)		0	0
2244	City of Lakeside	6/30/2018	Contribution	5.2	2.2	(8,083)	(3,421)		(1,554)	(1,554)	(313)		0	0
2244	City of Lakeside	6/30/2017	Proportion	5.2	1.2	(89,866)	(20,738)			(3,456)	o o	0	0	0
2244	City of Lakeside	6/30/2017	Contribution	5.2	1.2	(10,256)	(2,368)		(1,972)	(396)	0	0	0	0
2244	City of Lakeside	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(23,577)	(1,337)			0	0	0	0	0
2244 2244	City of Lakeside City of Lakeside	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(16,438) 27,190	(928)	1,540	(928)	0	0	0	0	0
2244	City of Lakeside City of Lakeside	6/30/2015	Contribution	5.3	0.0	(15,628)	0	(883)	0	0	0	0	0	0
2245	City of Dundee	6/30/2020	Proportion	5.4	4.4	(262,014)	(213,493)		(48,521)	(48,521)	(48,521)	(48,521)	(19,409)	0
2245	City of Dundee	6/30/2020	Contribution	5.4	4.4	394,439	321,395		73,044	73,044	73,044	73,044	29,219	0
2245	City of Dundee	6/30/2019	Proportion	5.3	3.3	(50,909)	(31,699)		(9,605)	(9,605)	(9,605)		0	0
2245	City of Dundee	6/30/2019	Contribution	5.3	3.3	(20,509)	(12,769)		(3,870)	(3,870)	(3,870)	(1,159)	0	0
2245	City of Dundee	6/30/2018	Proportion	5.2	2.2	37,864	16,018		7,282	7,282	1,454	0	0	0
2245 2245	City of Dundee City of Dundee	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(7,656) (23,445)	(3,240)			(1,472) (900)	(296)	0	0	0
2245	City of Dundee	6/30/2017	Contribution	5.2	1.2	5,047	1,163		971	192	0	0	0	0
2245	City of Dundee	6/30/2016	Proportion	5.3	0.3	4,826	271	911	271	0	ő	Ö	0	0
2245	City of Dundee	6/30/2016	Contribution	5.3	0.3	6,946	391	1,311	391	0	0	0	0	0
2245	City of Dundee	6/30/2015	Proportion	5.3	0.0	22,204	0	.,=	0	0	0	0	0	0
2245	City of Dundee	6/30/2015	Contribution	5.3	0.0	7,223	0	408	0	0	0	0	0	0
2246 2246	City of Merrill City of Merrill	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	12,812 (1,791)	10,439 (1,459)		2,373 (332)	2,373 (332)	2,373 (332)	2,373 (332)	947 (131)	0
2246	City of Merrill	6/30/2020	Proportion	5.3	3.3	(22,550)	(14,040)		(4,255)	(4,255)			(131)	0
2246	City of Merrill	6/30/2019	Contribution	5.3	3.3	507	315		96	96	96	27	Ö	0
2246	City of Merrill	6/30/2018	Proportion	5.2	2.2	4,182	1,770		804	804	162	0	0	0
2246	City of Merrill	6/30/2018	Contribution	5.2	2.2	(4,515)	(1,911)		(868)	(868)	(175)	0	0	0
2246	City of Merrill	6/30/2017	Proportion	5.2	1.2	1,375	319		264	55	0	0	0	0
2246	City of Merrill	6/30/2017	Contribution	5.2	1.2	(2,469)	(569)			(94)	0	0	0	0
2246 2246	City of Merrill City of Merrill	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(2,203) (2,834)	(123) (159)		(123) (159)	0	0	0	0	0
2246	City of Merrill	6/30/2015	Proportion	5.3	0.0	32,429	(139)	1,834	(139)	0	0	0	0	0
2246	City of Merrill	6/30/2015	Contribution	5.3	0.0	(2,477)	0	(142)	-	0	0	0	0	0
2247	City of Malin	6/30/2020	Proportion	5.4	4.4	18,258	14,877	3,381	3,381	3,381	3,381	3,381	1,353	0
2247	City of Malin	6/30/2020	Contribution	5.4	4.4	19,800	16,133		3,667	3,667	3,667	3,667	1,465	0
2247	City of Malin	6/30/2019	Proportion	5.3	3.3	(77,624)	(48,332)			(14,646)			0	0
2247 2247	City of Malin City of Malin	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	992 8,901	618 3,765	187 1,712	187 1,712	187 1,712	187 341	57	0	0
2247	City of Malin	6/30/2018	Proportion Contribution	5.2 5.2	2.2	(3,248)	(1,373)		(625)	(625)	(123)	Ü	0	0
2247	City of Malin	6/30/2018	Proportion	5.2	1.2	(3,248)	(1,507)		(1,255)	(252)	(123)	0	0	0
2247	City of Malin	6/30/2017	Contribution	5.2	1.2	3,105	717	597	597	120	ő	0	0	0
2247	City of Malin	6/30/2016	Proportion	5.3	0.3	(3,288)	(188)	(620)	(188)	0	0	0	0	0
2247	City of Malin	6/30/2016	Contribution	5.3	0.3	2,272	127		127	0	0	0	0	0
2247	City of Malin	6/30/2015	Proportion	5.3	0.0	(9,510)	0	(540)	0	0	0	0	0	0
2247	City of Malin	6/30/2015	Contribution	5.3	0.0	2,172	07.047	122	0	0	0	0	0	0
2248 2248	City of Fossil City of Fossil	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	33,894 (23,401)	27,617 (19,067)		6,277 (4,334)	6,277 (4,334)	6,277 (4,334)	6,277 (4,334)	2,509 (1,731)	0
2248	City of Fossil	6/30/2020	Proportion	5.4	4.4 3.3	20,744	12,916		(4,334)	(4,334)	(4,334)	1.174	(1,731)	0
2248	City of Fossil	6/30/2019	Contribution	5.3	3.3	(20,701)	(12,889)		(3,906)	(3,906)	(3,906)	(1,171)	0	0
2248	City of Fossil	6/30/2018	Proportion	5.2	2.2	(17,307)	(7,323)		(3,328)	(3,328)	(667)		0	0
2248	City of Fossil	6/30/2018	Contribution	5.2	2.2	(6,820)	(2,884)			(1,312)			0	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2248	City of Fossil	6/30/2017	Proportion	5.2	1.2	(912)	(212)	(175)	(175)	(37)	0	0	0	0
2248	City of Fossil	6/30/2017	Contribution	5.2	1.2	(7,722)	(1,782)	(1,485)	(1,485)	(297)	0	0	0	0
2248	City of Fossil	6/30/2016	Proportion	5.3	0.3	7,978	453	1,505	453	0	0	0	0	0
2248	City of Fossil	6/30/2016	Contribution	5.3 5.3	0.3	(3,535) (8.872)	(200)	(667)	(200)	0	0	0	0	0
2248 2248	City of Fossil City of Fossil	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(8,872)	0	(502) (143)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2020	Proportion	5.4	4.4	(125,699)	(102,421)	(23,278)	(23,278)	(23,278)	(23,278)	(23,278)	(9,309)	0
2249	City of Phoenix	6/30/2020	Contribution	5.4	4.4	(54,226)	(44,184)	(10,042)	(10,042)	(10,042)	(10,042)	(10,042)	(4,016)	0
2249	City of Phoenix	6/30/2019	Proportion	5.3	3.3	68,842	42,864	12,989	12,989	12,989	12,989	3,897	0	0
2249	City of Phoenix	6/30/2019	Contribution	5.3	3.3	(117,763)	(73,325)	(22,219)	(22,219)	(22,219)	(22,219)	(6,668)	0	0
2249	City of Phoenix	6/30/2018	Proportion	5.2	2.2	306,900	129,843	59,019	59,019	59,019	11,805	0	0	0
2249 2249	City of Phoenix City of Phoenix	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(74,934) (327,185)	(31,704) (75,505)	(14,410) (62,920)	(14,410) (62,920)	(14,410) (12,585)	(2,884)	0	0	0
2249	City of Phoenix	6/30/2017	Contribution	5.2	1.2	(19,508)	(4,500)	(3,752)	(3,752)	(748)	0	0	0	0
2249	City of Phoenix	6/30/2016	Proportion	5.3	0.3	(42,366)	(2,396)	(7,994)	(2,396)	(140)	0	0	0	0
2249	City of Phoenix	6/30/2016	Contribution	5.3	0.3	(69,665)	(3,945)	(13,144)	(3,945)	Ō	0	Ō	0	0
2249	City of Phoenix	6/30/2015	Proportion	5.3	0.0	176,047	0	9,967	0	0	0	0	0	0
2249	City of Phoenix	6/30/2015	Contribution	5.3	0.0	(60,452)	0	(3,422)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2020	Proportion	5.4	4.4	(146,459)	(119,337)	(27,122)	(27,122)	(27,122)	(27,122)	(27,122)	(10,849)	0
2250 2250	City of Gold Beach	6/30/2020	Contribution	5.4 5.3	4.4 3.3	55,211	44,987 70,561	10,224 21,382	10,224	10,224 21,382	10,224 21,382	10,224 6,415	4,091	0
2250 2250	City of Gold Beach City of Gold Beach	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	113,325 42,359	70,561 26,375	21,382 7,992	21,382 7,992	21,382 7,992	21,382 7,992	6,415 2,399	0	0
2250	City of Gold Beach	6/30/2018	Proportion	5.2	2.2	(30,207)	(12,780)	(5,809)	(5,809)	(5,809)	(1,162)	2,359	0	0
2250	City of Gold Beach	6/30/2018	Contribution	5.2	2.2	55,719	23,574	10,715	10,715	10,715	2,144	0	0	0
2250	City of Gold Beach	6/30/2017	Proportion	5.2	1.2	(26,988)	(6,228)	(5,190)	(5,190)	(1,038)	0	0	0	0
2250	City of Gold Beach	6/30/2017	Contribution	5.2	1.2	55,054	12,706	10,587	10,587	2,119	0	0	0	0
2250	City of Gold Beach	6/30/2016	Proportion	5.3	0.3	(24,508)	(1,388)	(4,624)	(1,388)	0	0	0	0	0
2250	City of Gold Beach	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	42,089 (124,815)	2,384	7,941 (7,065)	2,384	0	0	0	0	0
2250 2250	City of Gold Beach City of Gold Beach	6/30/2015	Proportion Contribution	5.3 5.3	0.0	(124,815)	0	1,957	0	0	0	0	0	0
2251	City of Rogue River	6/30/2020	Proportion	5.4	4.4	(34,831)	(28,381)	(6,450)	(6,450)	(6,450)	(6,450)	(6,450)	(2,581)	0
2251	City of Rogue River	6/30/2020	Contribution	5.4	4.4	43,673	35,585	8,088	8,088	8,088	8,088	8,088	3,233	0
2251	City of Rogue River	6/30/2019	Proportion	5.3	3.3	(122,390)	(76,206)	(23,092)	(23,092)	(23,092)	(23,092)	(6,930)	0	0
2251	City of Rogue River	6/30/2019	Contribution	5.3	3.3	(14,386)	(8,958)	(2,714)	(2,714)	(2,714)	(2,714)	(816)	0	0
2251	City of Rogue River	6/30/2018	Proportion	5.2	2.2	71,074	30,070	13,668	13,668	13,668	2,734	0	0	0
2251 2251	City of Rogue River City of Rogue River	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	(9,768) (13,766)	(4,134) (3,178)	(1,878) (2,647)	(1,878) (2,647)	(1,878) (531)	(378)	0	0	0
2251	City of Rogue River	6/30/2017	Proportion Contribution	5.2	1.2	39,799	9,183	7,654	7,654	1,529	0	0	0	0
2251	City of Rogue River	6/30/2016	Proportion	5.3	0.3	7,781	441	1,468	441	0	0	0	0	0
2251	City of Rogue River	6/30/2016	Contribution	5.3	0.3	41,467	2,347	7,824	2,347	0	0	0	0	0
2251	City of Rogue River	6/30/2015	Proportion	5.3	0.0	(162,646)	0	(9,206)	0	0	0	0	0	0
2251	City of Rogue River	6/30/2015	Contribution	5.3	0.0	43,772	0	2,477	0	0	0	0	0	0
2252	City of Dayton	6/30/2020	Proportion	5.4	4.4	83,937	68,393	15,544	15,544	15,544	15,544	15,544	6,217	0
2252 2252	City of Dayton City of Dayton	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(24,955) 91,203	(20,334) 56,787	(4,621) 17,208	(4,621) 17,208	(4,621) 17,208	(4,621) 17,208	(4,621) 5,163	(1,850) 0	0
2252	City of Dayton	6/30/2019	Contribution	5.3	3.3	(26.143)	(16,277)	(4.933)	(4.933)	(4.933)	(4.933)	(1.478)	0	0
2252	City of Dayton	6/30/2018	Proportion	5.2	2.2	(90,859)	(38,440)	(17,473)	(17,473)	(17,473)	(3,494)	(1,470)	0	0
2252	City of Dayton	6/30/2018	Contribution	5.2	2.2	(20,098)	(8,503)	(3,865)	(3,865)	(3,865)	(773)	0	0	0
2252	City of Dayton	6/30/2017	Proportion	5.2	1.2	76,035	17,547	14,622	14,622	2,925	0	0	0	0
2252	City of Dayton	6/30/2017	Contribution	5.2	1.2	(17,556)	(4,052)	(3,376)	(3,376)	(676)	0	0	0	0
2252	City of Dayton	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(16,934)	(959)	(3,195)	(959)	0	0	0	0	0
2252 2252	City of Dayton City of Dayton	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(12,723) 52,073	(718)	(2,401) 2,948	(718)	0	0	0	0	0
2252	City of Dayton	6/30/2015	Contribution	5.3	0.0	(14,284)	0	(809)	0	Ö	0	0	0	0
2253	Town of Butte Falls	6/30/2020	Proportion	5.4	4.4	16,310	13,290	3,020	3,020	3,020	3,020	3,020	1,210	0
2253	Town of Butte Falls	6/30/2020	Contribution	5.4	4.4	(4,460)	(3,634)	(826)	(826)	(826)	(826)	(826)	(330)	0
2253	Town of Butte Falls	6/30/2019	Proportion	5.3	3.3	44,150	27,490	8,330	8,330	8,330	8,330	2,500	0	0
2253	Town of Butte Falls	6/30/2019	Contribution	5.3	3.3	(6,809)	(4,239)	(1,285)	(1,285)	(1,285)	(1,285)	(384)	0	0
2253 2253	Town of Butte Falls	6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	21,141	8,943	4,066 44	4,066 44	4,066 44	811 8	0	0	0
2253 2253	Town of Butte Falls Town of Butte Falls	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	228 10,041	96 2,317	1,931	44 1,931	44 386	8	0	0	0
2253	Town of Butte Falls	6/30/2017	Contribution	5.2 5.2	1.2	338	2,317 78	1,931	1,931	13	0	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	5.3	0.3	(3,256)	(186)	(614)	(186)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2016	Contribution	5.3	0.3	(2,127)	(122)	(401)	(122)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2015	Proportion	5.3	0.0	(18,899)	0	(1,069)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2015	Contribution	5.3	0.0	(2,415)	0	(135)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2020	Proportion	5.4	4.4	(67,001)	(54,593)	(12,408)	(12,408)	(12,408)	(12,408)	(12,408)	(4,961)	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2254	Employer Name City of Shady Cove	6/30/2020	Contribution	5.4	4.4	(24,458)	(19,929)	(4,529)	(4,529)	(4,529)	(4,529)	(4,529)	(1,813)	Oubsequent Expense
2254	City of Shady Cove	6/30/2019	Proportion	5.3	3.3	73,072	45,498	13,787	13,787	13,787	13,787	4,137	0	Ö
2254	City of Shady Cove	6/30/2019	Contribution	5.3	3.3	(34,681)	(21,593)	(6,544)	(6,544)	(6,544)	(6,544)	(1,961)	0	0
2254	City of Shady Cove	6/30/2018	Proportion	5.2	2.2	38,052	16,098	7,318	7,318	7,318	1,462	0	0	0
2254	City of Shady Cove	6/30/2018	Contribution	5.2	2.2	(18,793)	(7,951)	(3,614)	(3,614)	(3,614)	(723)	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	5.2	1.2	(20,942)	(4,834)	(4,027)	(4,027)	(807)	0	0	0	0
2254	City of Shady Cove	6/30/2017	Contribution	5.2	1.2	11,717	2,705	2,253	2,253	452	0	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	5.3	0.3	58,834	3,329	11,101	3,329	0	0	0	0	0
2254	City of Shady Cove	6/30/2016	Contribution	5.3	0.3	(8,535)	(485)	(1,610)	(485)	0	0	0	0	0
2254 2254	City of Shady Cove City of Shady Cove	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	28,080 (4,136)	0	1,590 (236)	0	0	0	0	0	0
2254	Town of Canyon City	6/30/2015	Proportion	5.3	4.4	(4,136) 10.515	8,568	(236)	1.947	1,947	1.947	1.947	780	0
2255	Town of Canyon City	6/30/2020	Contribution	5.4	4.4	(4.944)	(4,028)	(916)	(916)	(916)	(916)	(916)		0
2255	Town of Canyon City	6/30/2019	Proportion	5.3	3.3	(14,627)	(9,107)	(2,760)	(2,760)	(2,760)	(2,760)	(827)		0
2255	Town of Canyon City	6/30/2019	Contribution	5.3	3.3	(5,728)	(3,566)	(1,081)	(1,081)	(1,081)	(1,081)	(323)		0
2255	Town of Canyon City	6/30/2018	Proportion	5.2	2.2	10,121	4,283	1,946	1,946	1,946	391	(020)	0	Ö
2255	Town of Canyon City	6/30/2018	Contribution	5.2	2.2	(6,016)	(2,545)	(1,157)	(1,157)	(1,157)	(231)	ō	0	Ö
2255	Town of Canyon City	6/30/2017	Proportion	5.2	1.2	(3,548)	(820)	(682)	(682)	(138)	· ó	0	0	0
2255	Town of Canyon City	6/30/2017	Contribution	5.2	1.2	(831)	(191)	(160)	(160)	(31)	0	0	0	Ċ
2255	Town of Canyon City	6/30/2016	Proportion	5.3	0.3	(3,283)	(188)	(619)	(188)	0	0	0	0	0
2255	Town of Canyon City	6/30/2016	Contribution	5.3	0.3	1,599	89	302	89	0	0	0	0	0
2255	Town of Canyon City	6/30/2015	Proportion	5.3	0.0	27,771	0	1,571	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2015	Contribution	5.3	0.0	1,524	0	84	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Contribution	5.3	3.3	1,849	1,151	349	349	349	349	104	0	0
2256	City of Jordan Valley	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Contribution	5.2	1.2 0.3	0	0	0	0	0	0	0	0	0
2256 2256	City of Jordan Valley	6/30/2016 6/30/2016	Proportion	5.3 5.3	0.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley City of Jordan Valley	6/30/2015	Contribution Proportion	5.3	0.3	0	0	0	0	0	0	0	0	U
2256	City of Jordan Valley	6/30/2015	Contribution	5.3	0.0	65	0	5	0	0	0	0	0	0
2257	City of Culver	6/30/2020	Proportion	5.4	4.4	37,454	30,518	6,936	6,936	6,936	6,936	6,936	2,774	0
2257	City of Culver	6/30/2020	Contribution	5.4	4.4	(19,482)	(15,874)	(3,608)	(3,608)	(3,608)	(3,608)	(3,608)	(1,442)	0
2257	City of Culver	6/30/2019	Proportion	5.3	3.3	(30,240)	(18,828)	(5,706)	(5,706)	(5,706)	(5,706)	(1,710)	(1,1.2)	Ö
2257	City of Culver	6/30/2019	Contribution	5.3	3.3	(17,830)	(11,102)	(3,364)	(3,364)	(3.364)	(3,364)	(1,010)	0	Ö
2257	City of Culver	6/30/2018	Proportion	5.2	2.2	44.598	18.867	8.577	8.577	8.577	1.713	0	0	0
2257	City of Culver	6/30/2018	Contribution	5.2	2.2	(19,298)	(8,165)	(3,711)	(3,711)	(3,711)	(743)	0	0	0
2257	City of Culver	6/30/2017	Proportion	5.2	1.2	(2,916)	(672)	(561)	(561)	(111)	0	0	0	0
2257	City of Culver	6/30/2017	Contribution	5.2	1.2	(4,348)	(1,004)	(836)	(836)	(168)	0	0	0	0
2257	City of Culver	6/30/2016	Proportion	5.3	0.3	46,303	2,623	8,736	2,623	0	0	0	0	0
2257	City of Culver	6/30/2016	Contribution	5.3	0.3	(8,146)	(461)	(1,537)	(461)	0	0	0	0	0
2257	City of Culver	6/30/2015	Proportion	5.3	0.0	(1,726)	0	(96)	0	0	0	0	0	0
2257	City of Culver	6/30/2015	Contribution	5.3	0.0	(1,942)	0	(112)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2020	Proportion	5.4	4.4	42,255	34,430	7,825	7,825	7,825	7,825	7,825	3,130	0
2258	City of Adair Village	6/30/2020	Contribution	5.4	4.4	320	261	59	59	59	59	59	25	0
2258	City of Adair Village	6/30/2019	Proportion	5.3	3.3	7,367	4,587	1,390	1,390	1,390	1,390	417	0	0
2258	City of Adair Village	6/30/2019	Contribution	5.3	3.3	(6,564)	(4,088)	(1,238)	(1,238)	(1,238)	(1,238)	(374)	0	0
2258	City of Adair Village	6/30/2018	Proportion	5.2	2.2	21,551	9,119	4,144	4,144	4,144	831	0	0	0
2258 2258	City of Adair Village City of Adair Village	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(8,257) 33,445	(3,493) 7,717	(1,588) 6.432	(1,588) 6.432	(1,588) 1,285	(317)	0	0	0
2258	City of Adair Village City of Adair Village	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2 1.2	(932)	(216)	6,432	6,432	1,285	0	0	0	0
2258	City of Adair Village City of Adair Village	6/30/2017 6/30/2016	Proportion	5.2	1.2 0.3	(932)	(6.718)	(22,388)	(6,718)	(37)	0	0	0	(
2258	City of Adair Village	6/30/2016	Contribution	5.3	0.3	2,452	137	(22,300)	137	0	0	0	0	0
2258	City of Adair Village	6/30/2015	Proportion	5.3	0.0	38,895	137	2,200	137	0	0	0	0	0
2258	City of Adair Village	6/30/2015	Contribution	5.3	0.0	(11,285)	0	(640)	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Proportion	5.4	4.4	(11,203)	0	(040)	0	0	0	0	0	n
2259	Town Of Hammond	6/30/2020	Contribution	5.4	4.4	0	n	n	n	0	0	0	0	ſ
2259	Town Of Hammond	6/30/2019	Proportion	5.3	3.3	Ö	Ô	0	Ö	0	0	0	0	Ö
2259	Town Of Hammond	6/30/2019	Contribution	5.3	3.3	Ö	Ô	0	Ö	0	0	0	0	Ċ
2259	Town Of Hammond	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	í
2259	Town Of Hammond	6/30/2018	Contribution	5.2	2.2	Ö	Ö	0	Ö	0	0	0	0	Č
2259	Town Of Hammond	6/30/2017	Proportion	5.2	1.2	0	0	Ö	0	0	0	0	0	í
		6/30/2017	Contribution	5.2	1.2	•	•	•	•	•	•	•	•	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.461//1-61.
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2259	Town Of Hammond	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2259 2260	Town Of Hammond City of Riddle	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	33,679	27,442	6,237	6,237	6,237	6,237	6,237	2,494	0
2260	City of Riddle	6/30/2020	Contribution	5.4	4.4	5,083	4,142		941	941	941		378	0
2260	City of Riddle	6/30/2019	Proportion	5.3	3.3	(128,079)	(79,747							Ö
2260	City of Riddle	6/30/2019	Contribution	5.3	3.3	(2,570)	(1,600	(485)	(485)	(485)	(485	(145)	0	0
2260	City of Riddle	6/30/2018	Proportion	5.2	2.2	26,772	11,328		5,148				0	0
2260	City of Riddle	6/30/2018	Contribution	5.2	2.2	(16,991)	(7,187						0	0
2260	City of Riddle	6/30/2017	Proportion	5.2	1.2	1,222	282		235			0	0	0
2260 2260	City of Riddle City of Riddle	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	3,174 42,061	734 2,381		610 2,381	124 0	0	0	0	0
2260	City of Riddle	6/30/2016	Contribution	5.3	0.3	3,123	178		178		0	0	0	0
2260	City of Riddle	6/30/2015	Proportion	5.3	0.0	(36,723)	0				0	0	0	0
2260	City of Riddle	6/30/2015	Contribution	5.3	0.0	8,102	0	457	Ö	0	0	ō	Ö	Ö
2261	City of Waldport	6/30/2020	Proportion	5.4	4.4	129,652	105,642	24,010	24,010	24,010	24,010	24,010	9,602	0
2261	City of Waldport	6/30/2020	Contribution	5.4	4.4	(5,167)	(4,210							
2261	City of Waldport	6/30/2019	Proportion	5.3	3.3	78,518	48,888		14,815					0
2261	City of Waldport	6/30/2019	Contribution	5.3	3.3	(7,510)	(4,676						0	0
2261 2261	City of Waldport City of Waldport	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(53,955) 2,256	(22,827 954		(10,376) 434				0	0
2261	City of Waldport	6/30/2017	Proportion	5.2	1.2	57,795	13,339		11,114			0	0	0
2261	City of Waldport	6/30/2017	Contribution	5.2	1.2	5,180	1,196		996	200		0	0	0
2261	City of Waldport	6/30/2016	Proportion	5.3	0.3	106,922	6,052		6,052		0	ő	Ö	Ö
2261	City of Waldport	6/30/2016	Contribution	5.3	0.3	3,891	221		221		0	0	0	0
2261	City of Waldport	6/30/2015	Proportion	5.3	0.0	(55,417)	0		0	0	0	0	0	0
2261	City of Waldport	6/30/2015	Contribution	5.3	0.0	17,956	0	1,016	0	0	0	0	0	0
2262	City of Dufur	6/30/2020	Proportion	5.4	4.4	2,779	2,264		515					0
2262	City of Dufur	6/30/2020	Contribution	5.4 5.3	4.4	(9,110)	(7,423) (1,687) 111	(1,687) 111	(1,687) (1,687) 33	(675)	
2262 2262	City of Dufur City of Dufur	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3 3.3	588 (23,283)	366 (14,497						. 0	0
2262	City of Dufur	6/30/2018	Proportion	5.2	2.2	50,258	21,263		9,665				, ,	0
2262	City of Dufur	6/30/2018	Contribution	5.2	2.2	(10,575)	(4,473						0	Ö
2262	City of Dufur	6/30/2017	Proportion	5.2	1.2	(11,727)	(2,707					0	0	0
2262	City of Dufur	6/30/2017	Contribution	5.2	1.2	(3,930)	(906				0	0	0	0
2262	City of Dufur	6/30/2016	Proportion	5.3	0.3	4,612	262		262		0	0	0	0
2262	City of Dufur	6/30/2016	Contribution	5.3	0.3	532	32		32		0	0	0	0
2262 2262	City of Dufur City of Dufur	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(11,511) 5,234	0	(651) 294	0	0	0	0	0	U
2262	City of Durur City of La Grande	6/30/2015	Proportion	5.3	0.0 4.4	(599,267)	(488,292		(110,975)	(110,975)	(110,975	(110,975)	(44,392)	Ü
2263	City of La Grande	6/30/2020	Contribution	5.4	4.4	82.797	67.464		15,333		15.333		6,132	0
2263	City of La Grande	6/30/2019	Proportion	5.3	3.3	113,863	70,895	.,	21,484	21,484	21,484		0	0
2263	City of La Grande	6/30/2019	Contribution	5.3	3.3	(148,107)	(92,217						0	0
2263	City of La Grande	6/30/2018	Proportion	5.2	2.2	(146,885)	(62,144	(28,247)	(28,247)	(28,247)	(5,650) 0	0	0
2263	City of La Grande	6/30/2018	Contribution	5.2	2.2	(35,225)	(14,903) 0	0	0
2263	City of La Grande	6/30/2017	Proportion	5.2	1.2	(17,729)	(4,093					0	0	0
2263 2263	City of La Grande City of La Grande	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(7,731) (228,863)	(1,783 (12,953				0	0	0	0
2263	City of La Grande City of La Grande	6/30/2016	Contribution	5.3	0.3	(228,863)	(12,953		883		0	0	0	0
2263	City of La Grande	6/30/2015	Proportion	5.3	0.0	(37,843)	0				0	0	0	0
2263	City of La Grande	6/30/2015	Contribution	5.3	0.0	2,478	0	138	0	0	0	0	0	Ö
2264	City of Gervais	6/30/2020	Proportion	5.4	4.4	200,017	162,977	37,040	37,040					0
2264	City of Gervais	6/30/2020	Contribution	5.4	4.4	14,063	11,459		2,604				1,043	0
2264	City of Gervais	6/30/2019	Proportion	5.3	3.3	(30,973)	(19,285							0
2264	City of Gervais	6/30/2019	Contribution	5.3	3.3	(2,041)	(1,271						0	0
2264 2264	City of Gervais City of Gervais	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	37,257 4,655	15,762 1,970		7,165 895				0	0
2264 2264	City of Gervais City of Gervais	6/30/2018 6/30/2017	Proportion	5.2 5.2	2.2 1.2	4,655 (26,594)	1,970					0	0	0
2264	City of Gervais	6/30/2017	Contribution	5.2	1.2	17,283	3,987		3,324			0	0	0
2264	City of Gervais	6/30/2016	Proportion	5.3	0.3	(49.820)	(2.820				0	0	0	0
2264	City of Gervais	6/30/2016	Contribution	5.3	0.3	18,796	1,066		1,066		0	0	ő	Ö
2264	City of Gervais	6/30/2015	Proportion	5.3	0.0	20,603	0	1,168	0	0	0	0	0	0
2264	City of Gervais	6/30/2015	Contribution	5.3	0.0	13,904	0		0	0	0	0	0	0
2265	City of Westfir	6/30/2020	Proportion	5.4	4.4	(115,715)	(94,286							
		6/30/2020	Contribution	5.4	4.4	3,269	2,664	605	605	605	605	605	244	0
2265 2265	City of Westfir City of Westfir	6/30/2019	Proportion	5.3	3.3	49,326	30,712		9,307		9,307	2,791	0	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2265	Employer Name City of Westfir	Recognition 6/30/2019	Contribution	Amortization Period 5.3	Period 3.3	Outflow/(Inflow) (13,748)	Outflow/(Inflow) (8,560)	Expense (2,594)	Expense (2,594)	Expense (2,594)	Expense (2,594)	Expense (778)	Expense	Subsequent Expense
2265	City of Westin	6/30/2019	Proportion	5.2	2.2	37,206	15,741	7,155	7,155	7,155		(778)	0	0
2265	City of Westfir	6/30/2018	Contribution	5.2	2.2	(4,895)	(2,072)	(941)	(941)	(941)		-	0	0
2265	City of Westfir	6/30/2017	Proportion	5.2	1.2	(21,282)	(4,910)	(4,093)	(4,093)	(817)		0	0	0
2265	City of Westfir	6/30/2017	Contribution	5.2	1.2	986	226	190	190	36	0	0	0	0
2265	City of Westfir	6/30/2016	Proportion	5.3	0.3	5,395	305	1,018	305	0	0	0	0	0
2265	City of Westfir	6/30/2016	Contribution	5.3	0.3	(3,053)	(173)	(576)	(173)	0	0	0	0	0
2265	City of Westfir	6/30/2015	Proportion	5.3	0.0	5,806	0	331	0	0	0	0	0	0
2265	City of Westfir	6/30/2015	Contribution	5.3	0.0	(2,124)	0	(119)	0 15,183	45.400	0 15,183	45.400	0 070	0
2266 2266	City of Irrigon City of Irrigon	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	81,988 (3,183)	66,805 (2,594)	15,183 (589)	15,183	15,183 (589)		15,183 (589)	6,073 (238)	0
2266	City of Irrigon	6/30/2019	Proportion	5.3	3.3	(48,692)	(30,318)	(9,187)	(9,187)	(9,187)		(2,757)	(230)	0
2266	City of Irrigon	6/30/2019	Contribution	5.3	3.3	(4,721)	(2,939)	(891)	(891)	(891)		(266)	0	0
2266	City of Irrigon	6/30/2018	Proportion	5.2	2.2	41,012	17,351	7.887	7.887	7,887		0	0	0
2266	City of Irrigon	6/30/2018	Contribution	5.2	2.2	(7,955)	(3,365)	(1,530)	(1,530)	(1,530)		0	0	0
2266	City of Irrigon	6/30/2017	Proportion	5.2	1.2	(18,427)	(4,251)	(3,544)	(3,544)	(707)		0	0	0
2266	City of Irrigon	6/30/2017	Contribution	5.2	1.2	4,594	1,062	883	883	179	0	0	0	0
2266	City of Irrigon	6/30/2016	Proportion	5.3	0.3	(31,828)	(1,803)	(6,005)	(1,803)	0	0	0	0	0
2266	City of Irrigon	6/30/2016	Contribution	5.3	0.3	5,385	305	1,016	305	0	0	0	0	0
2266	City of Irrigon	6/30/2015	Proportion	5.3	0.0	1,746	0	101	0	0	0	0	0	0
2266	City of Irrigon	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(83)	0	(3)	0 54,044	0	0	0	0	0
2267 2267	City of Independence	6/30/2020 6/30/2020	Proportion	5.4 5.4	4.4 4.4	291,838 (40,776)	237,794 (33,225)	54,044 (7,551)	54,044 (7,551)	54,044 (7,551)	54,044 (7,551)	54,044 (7,551)	21,618 (3,021)	0
2267	City of Independence City of Independence	6/30/2020	Contribution Proportion	5.3	3.3	126,013	78,461	23,776	23,776	23,776		7,133	(3,021)	0
2267	City of Independence	6/30/2019	Contribution	5.3	3.3	(102,909)	(64,075)	(19,417)	(19,417)	(19,417)		(5,824)	0	0
2267	City of Independence	6/30/2018	Proportion	5.2	2.2	294,247	124,489	56,586	56,586	56,586	11,317	(0,021)	0	0
2267	City of Independence	6/30/2018	Contribution	5.2	2.2	(75,311)	(31,862)	(14,483)	(14,483)	(14,483)		0	0	0
2267	City of Independence	6/30/2017	Proportion	5.2	1.2	7,439	1,715	1,431	1,431	284	0	0	0	0
2267	City of Independence	6/30/2017	Contribution	5.2	1.2	21,267	4,907	4,090	4,090	817	0	0	0	0
2267	City of Independence	6/30/2016	Proportion	5.3	0.3	(46,150)	(2,610)	(8,708)	(2,610)	0	0	0	0	0
2267	City of Independence	6/30/2016	Contribution	5.3	0.3	25,998	1,473	4,905	1,473	0	0	0	0	0
2267	City of Independence	6/30/2015	Proportion	5.3	0.0	175,680	0	9,945	0	0	0	0	0	0
2267	City of Independence	6/30/2015	Contribution	5.3	0.0	18,620	0	1,055	0	0	0	0	0	0
2268 2268	City of Harrisburg	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(236,769) 8.047	(192,923) 6,557	(43,846) 1,490	(43,846) 1.490	(43,846) 1,490		(43,846) 1,490	(17,539) 597	0
2268	City of Harrisburg City of Harrisburg	6/30/2020	Proportion	5.3	3.3	(38,210)	(23,792)	(7,209)	(7,209)	(7,209)		(2,165)	097	0
2268	City of Harrisburg	6/30/2019	Contribution	5.3	3.3	(67,965)	(42,317)	(12,824)	(12,824)	(12,824)		(3,845)	0	0
2268	City of Harrisburg	6/30/2018	Proportion	5.2	2.2	120,458	50,963	23,165	23,165	23,165		(0,0.0)	0	0
2268	City of Harrisburg	6/30/2018	Contribution	5.2	2.2	(30,206)	(12,779)	(5,809)	(5,809)	(5,809)		0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	5.2	1.2	(36,577)	(8,441)	(7,034)	(7,034)	(1,407)	0	0	0	0
2268	City of Harrisburg	6/30/2017	Contribution	5.2	1.2	3,258	750	627	627	123	0	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	5.3	0.3	111,634	6,319	21,063	6,319	0	0	0	0	0
2268	City of Harrisburg	6/30/2016	Contribution	5.3	0.3	412	22	78	22	0	0	0	0	0
2268	City of Harrisburg	6/30/2015	Proportion	5.3	0.0	(164,745)	0	(9,325)	0	0	0	0	0	0
2268 2269	City of Harrisburg	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	16,813	(52,454)	953	(11.021)	(11.021)	(11.021)	(44.024)	(4.770)	0
2269	City of Durham City of Durham	6/30/2020	Proportion Contribution	5.4	4.4	(64,375) 3,920	(52,454)	(11,921) 726	(11,921) 726	(11,921) 726	(11,921) 726	(11,921) 726	(4,770) 290	0
2269	City of Durham	6/30/2019	Proportion	5.3	3.3	(16,897)	(10,521)	(3,188)	(3,188)	(3,188)		(957)	0	0
2269	City of Durham	6/30/2019	Contribution	5.3	3.3	(9,754)	(6,074)	(1,840)	(1,840)	(1,840)		(554)	0	0
2269	City of Durham	6/30/2018	Proportion	5.2	2.2	25,403	10,748	4,885	4,885	4,885	978	0	0	0
2269	City of Durham	6/30/2018	Contribution	5.2	2.2	(8,598)	(3,639)	(1,653)	(1,653)	(1,653)	(333)	0	0	0
2269	City of Durham	6/30/2017	Proportion	5.2	1.2	6,280	1,448	1,208	1,208	240	0	0	0	0
2269	City of Durham	6/30/2017	Contribution	5.2	1.2	(2,981)	(689)	(573)	(573)	(116)	0	0	0	0
2269	City of Durham	6/30/2016	Proportion	5.3	0.3	6,177	352	1,165	352	0	0	0	0	0
2269 2269	City of Durham	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	(4,270) 22,960	(240)	(806) 1,300	(240)	0	0	0	0	0
2269	City of Durham City of Durham	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(3,582)	0	1,300 (202)	0	0	0	0	0	0
2270	City of Lyons	6/30/2013	Proportion	5.4	4.4	(7,233)	(5.894)	(1,339)	(1,339)	(1,339)	(1,339)	-	(538)	0
2270	City of Lyons	6/30/2020	Contribution	5.4	4.4	(512)	(417)	(95)	(95)	(1,339)		(95)	(37)	0
2270	City of Lyons	6/30/2019	Proportion	5.3	3.3	(6,944)	(4,324)	(1,310)		(1,310)			0	0
2270	City of Lyons	6/30/2019	Contribution	5.3	3.3	(3,739)	(2,329)	(705)	(705)	(705)		(214)	0	0
2270	City of Lyons	6/30/2018	Proportion	5.2	2.2	10,935	4,626	2,103	2,103	2,103		0	0	0
2270	City of Lyons	6/30/2018	Contribution	5.2	2.2	(2,191)	(928)	(421)	(421)	(421)		0	0	0
2270	City of Lyons	6/30/2017	Proportion	5.2	1.2	(3,763)	(867)	(724)	(724)	(143)		0	0	0
2270	City of Lyons	6/30/2017	Contribution	5.2	1.2	1,513	349	291	291	58		0	0	0
2270	City of Lyons	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(2,655) 1,190	(150) 65	(501) 225	(150) 65	0	0	0	0	0
2270	City of Lyons													

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

June 30, 2021 Measurement Date

Employer Number		Measurement												Outflow//Infl
		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2270	City of Lyons	6/30/2015	Proportion	5.3	0.0	(36,408)	0	(2,063)	0	0	0	0	0	(
2270	City of Lyons	6/30/2015	Contribution	5.3	0.0	437	0	27	0	0	0	0	0	(
2271	City of Columbia City	6/30/2020	Proportion	5.4	4.4	4,469	3,641	828	828		828		329	(
2271	City of Columbia City	6/30/2020	Contribution	5.4	4.4	3,905	3,182	723	723	723	723		290	(
2271 2271	City of Columbia City	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(129,837)	(80,841)		(24,498)		(24,498)		0	(
2271	City of Columbia City City of Columbia City	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(32,328) 102,738	(20,128) 43,467	(6,100) 19,757	(6,100) 19,757	(6,100)	(6,100) 3,953		0	(
2271	City of Columbia City	6/30/2018	Contribution	5.2	2.2	(17,694)	(7,485)		(3,403)		(679)		0	(
2271	City of Columbia City	6/30/2017	Proportion	5.2	1.2	(10,397)	(2,401)		(1,999)			, 0	0	(
2271	City of Columbia City	6/30/2017	Contribution	5.2	1.2	19,018	4,390	3,657	3,657	733	0	0	0	Č
2271	City of Columbia City	6/30/2016	Proportion	5.3	0.3	(26,718)	(1,513)		(1,513)		ō	0	0	Ċ
2271	City of Columbia City	6/30/2016	Contribution	5.3	0.3	13,451	761	2,538	761	0	0	0	0	(
2271	City of Columbia City	6/30/2015	Proportion	5.3	0.0	(148,664)	0	(8,414)	0	0	0	0	0	(
2271	City of Columbia City	6/30/2015	Contribution	5.3	0.0	7,047	0	397	0	0	0	0	0	(
2272	City of Aurora	6/30/2020	Proportion	5.4	4.4	94,207	76,761	17,446	17,446	17,446	17,446		6,977	(
2272	City of Aurora	6/30/2020	Contribution	5.4	4.4	(43,322)	(35,299)		(8,023)		(8,023)		(3,207)	(
2272	City of Aurora	6/30/2019	Proportion	5.3	3.3	125,270	77,998	23,636	23,636	23,636	23,636		0	(
2272	City of Aurora	6/30/2019	Contribution	5.3	3.3	(35,475)	(22,089)		(6,693)		(6,693)		0	(
2272	City of Aurora	6/30/2018	Proportion	5.2	2.2	(84,418)	(35,716)		(16,234)		(3,248)		0	(
2272	City of Aurora	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(14,575)	(6,166)		(2,803)		(560)		0	(
2272 2272	City of Aurora	6/30/2017	Proportion	5.2 5.2	1.2 1.2	78,557 (374)	18,129	15,107	15,107	3,022	0	0	0	(
2272	City of Aurora	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(8,539)	(86) (484)		(72) (484)		0	0	0	(
2272	City of Aurora	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(9,442)	(532)				0	0	0	(
2272	City of Aurora City of Aurora	6/30/2015	Proportion	5.3	0.0	68,077	(332)	3,852	(532)	0	0	0	0	(
2272	City of Aurora	6/30/2015	Contribution	5.3	0.0	(10,027)	0	(567)	0	0	0	0	0	(
2273	City of Silverton	6/30/2020	Proportion	5.4	4.4	369,085	300,736	68,349	68,349	68,349	68,349		27,340	(
2273	City of Silverton	6/30/2020	Contribution	5.4	4.4	56,525	46,057	10,468	10,468	10,468	10,468		4,185	(
2273	City of Silverton	6/30/2019	Proportion	5.3	3.3	(1,021,430)	(635,984)		(192,723)		(192,723)		0,100	Č
2273	City of Silverton	6/30/2019	Contribution	5.3	3.3	559,670	348,474	105,598	105,598	105,598	105,598		0	
2273	City of Silverton	6/30/2018	Proportion	5.2	2.2	260,924	110,390	50,178	50,178	50,178	10,034		0	Ċ
2273	City of Silverton	6/30/2018	Contribution	5.2	2.2	(108,680)	(45,980)	(20,900)	(20,900)	(20,900)	(4,180)	0	0	(
2273	City of Silverton	6/30/2017	Proportion	5.2	1.2	(175,734)	(40,554)	(33,795)	(33,795)	(6,759)	0	0	0	(
2273	City of Silverton	6/30/2017	Contribution	5.2	1.2	39,559	9,127	7,608	7,608	1,519	0	0	0	(
2273	City of Silverton	6/30/2016	Proportion	5.3	0.3	(92,891)	(5,256)		(5,256)	0	0	0	0	(
2273	City of Silverton	6/30/2016	Contribution	5.3	0.3	30,177	1,707	5,694	1,707	0	0	0	0	(
2273	City of Silverton	6/30/2015	Proportion	5.3	0.0	(164,250)	0	(9,295)	0	0	0	0	0	(
2273	City of Silverton	6/30/2015	Contribution	5.3	0.0	25,288	0	1,433					0	(
2274	City of Gold Hill	6/30/2020	Proportion	5.4	4.4	74,759	60,915	13,844	13,844	13,844	13,844		5,539	(
2274	City of Gold Hill	6/30/2020	Contribution	5.4	4.4	(12,097)	(9,857)		(2,240)		(2,240)		(897)	(
2274 2274	City of Gold Hill	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(7,673) (2,855)	(4,777) (1,777)		(1,448)		(1,448)		0	(
2274	City of Gold Hill			5.3 5.2	3.3 2.2	(42,946)							0	(
2274	City of Gold Hill City of Gold Hill	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	(42,946)	(18,169) 284	(8,259) 128	(8,259) 128	(8,259) 128	(1,651) 28) 0	0	(
2274	City of Gold Hill	6/30/2017	Proportion	5.2	1.2	(74,359)	(17,159)		(14,300)		20	0	0	(
2274	City of Gold Hill	6/30/2017	Contribution	5.2	1.2	(3,731)	(859)		(718)	(141)	0	0	0	(
2274	City of Gold Hill	6/30/2016	Proportion	5.3	0.3	(21,062)	(1,192)		(1,192)		0	0	0	Č
2274	City of Gold Hill	6/30/2016	Contribution	5.3	0.3	(10,915)	(620)		(620)		0	0	0	Č
2274	City of Gold Hill	6/30/2015	Proportion	5.3	0.0	35,848	0	2,028	0	0	0	0	0	
2274	City of Gold Hill	6/30/2015	Contribution	5.3	0.0	(13,360)	0	(755)	ő	ő	ő	0	0	
2275	City of Toledo	6/30/2020	Proportion	5.4	4.4	194,671	158,621	36,050	36,050	36,050	36,050	36,050	14,421	Ċ
2275	City of Toledo	6/30/2020	Contribution	5.4	4.4	(122,936)	(100,170)	(22,766)	(22,766)	(22,766)	(22,766)	(22,766)	(9,106)	(
2275	City of Toledo	6/30/2019	Proportion	5.3	3.3	128,845	80,225	24,310	24,310	24,310	24,310		0	(
2275	City of Toledo	6/30/2019	Contribution	5.3	3.3	331,455	206,377	62,539	62,539	62,539	62,539		0	(
2275	City of Toledo	6/30/2018	Proportion	5.2	2.2	(353,773)	(149,674)		(68,033)		(13,608)		0	(
2275	City of Toledo	6/30/2018	Contribution	5.2	2.2	(85,353)	(36,111)		(16,414)		(3,283)		0	(
2275	City of Toledo	6/30/2017	Proportion	5.2	1.2	(111,270)	(25,678)		(21,398)		0	0	0	(
2275	City of Toledo	6/30/2017	Contribution	5.2	1.2	(82,796)	(19,108)		(15,922)	(3,186)	0	0	0	(
2275	City of Toledo	6/30/2016	Proportion	5.3	0.3	83,032	4,702	15,666	4,702	0	0	0	0	(
2275	City of Toledo	6/30/2016	Contribution	5.3	0.3	(85,356)	(4,831)		(4,831)	0	0	0	0	(
2275	City of Toledo	6/30/2015	Proportion	5.3	0.0	(21,248)	0	(1,203)	0	0	0	0	0	(
2275	City of Toledo	6/30/2015	Contribution	5.3	0.0	(53,950)	(450,000)	(3,055)	(400,000)	(400,000)	(400,000)	0 (400 000)	0	
2276	City of Newport	6/30/2020	Proportion	5.4	4.4	(555,982)	(453,022)		(102,960)				(41,182)	
2276	City of Newport	6/30/2020	Contribution	5.4	4.4	(32,310)	(26,327)		(5,983)		(5,983)		(2,395)	
2276	City of Newport	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(256,426) (160,865)	(159,662) (100,161)		(48,382) (30,352)		(48,382) (30,352)		0	
2276	City of Newport													

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2276 2276	City of Newport City of Newport	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(124,512) 287,818	(52,677) 66,418	(23,945) 55,350	(23,945) 55,350	(23,945) 11,068	(4,787)	0	0	0
2276	City of Newport	6/30/2017	Contribution	5.2	1.2	16,286	3,758	3,132	3,132	626	0	0	0	0
2276	City of Newport	6/30/2016	Proportion	5.3	0.3	(459,145)	(25,990)	(86,631)	(25,990)	0	0	0	0	0
2276	City of Newport	6/30/2016	Contribution	5.3	0.3	22,395	1,270	4,225	1,270	Ō	0	0	0	0
2276	City of Newport	6/30/2015	Proportion	5.3	0.0	60,619	0	3,429	0	0	0	0	0	0
2276	City of Newport	6/30/2015	Contribution	5.3	0.0	(29,138)	0	(1,648)	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2277 2277	City Of Rajneeshpuram City Of Rajneeshpuram	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Proportion	5.2	2.2	Ö	0	0	Ö	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Contribution	5.2	2.2	ō	0	0	Ō	Ō	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2277 2277	City Of Rajneeshpuram City Of Rajneeshpuram	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	0	0	0	0	0	0	0	0	0
2277	City of Springfield	6/30/2013	Proportion	5.4	4.4	(267,214)	(217,730)	(49.484)	(49.484)	(49,484)	(49,484)	(49,484	•	0
2278	City of Springfield	6/30/2020	Contribution	5.4	4.4	(577,084)	(470,217)	(106,867)	(106,867)	(106,867)	(106,867)	(106,867)		0
2278	City of Springfield	6/30/2019	Proportion	5.3	3.3	(1,187,322)	(739,276)	(224,023)	(224,023)	(224,023)	(224,023)	(67,207)		0
2278	City of Springfield	6/30/2019	Contribution	5.3	3.3	(1,514,020)	(942,692)	(285,664)	(285,664)	(285,664)	(285,664)	(85,700		0
2278	City of Springfield	6/30/2018	Proportion	5.2	2.2	1,553,206	657,127	298,693	298,693	298,693	59,741	0	0	0
2278	City of Springfield	6/30/2018	Contribution	5.2	2.2	(1,165,019)	(492,893)	(224,042)	(224,042)	(224,042)	(44,809)	0	0	0
2278	City of Springfield	6/30/2017	Proportion	5.2	1.2	(446,970)	(103,146)	(85,956)	(85,956)	(17,190)	0	0	0	0
2278	City of Springfield	6/30/2017	Contribution	5.2	1.2	(270,161)	(62,345)	(51,954)	(51,954)	(10,391)	0	0	0	0
2278 2278	City of Springfield City of Springfield	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	1,327,807 (193,010)	75,157 (10,925)	250,530 (36,417)	75,157 (10,925)	0	0	0	0	0
2278	City of Springfield City of Springfield	6/30/2015	Proportion	5.3	0.0	(1,292,455)	(10,925)	(73,160)	(10,925)	0	0	0	0	0
2278	City of Springfield	6/30/2015	Contribution	5.3	0.0	(72,857)	0	(4,122)	0	0	0	0	0	0
2279	City of Keizer	6/30/2020	Proportion	5.4	4.4	1,756,565	1,431,275	325,290	325,290	325,290	325,290	325,290	130,115	0
2279	City of Keizer	6/30/2020	Contribution	5.4	4.4	(559,637)	(456,001)	(103,636)	(103,636)	(103,636)	(103,636)	(103,636		0
2279	City of Keizer	6/30/2019	Proportion	5.3	3.3	(331,545)	(206,433)	(62,556)	(62,556)	(62,556)	(62,556)	(18,765		0
2279	City of Keizer	6/30/2019	Contribution	5.3	3.3	(458,932)	(285,750)	(86,591)	(86,591)	(86,591)	(86,591)	(25,977	0	0
2279	City of Keizer	6/30/2018	Proportion	5.2	2.2	899,580	380,592	172,996	172,996	172,996	34,600	0	0	0
2279 2279	City of Keizer City of Keizer	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(259,247) 83,884	(109,682) 19,356	(49,855) 16,132	(49,855) 16,132	(49,855) 3,224	(9,972)	0	0	0
2279	City of Keizer	6/30/2017	Contribution	5.2	1.2	(597)	(137)	(115)	(115)	(22)	0	0	0	0
2279	City of Keizer	6/30/2016	Proportion	5.3	0.3	(238,018)	(13,473)	(44,909)	(13,473)	0	0	0	0	0
2279	City of Keizer	6/30/2016	Contribution	5.3	0.3	65,164	3,689	12,295	3,689	0	0	0	0	0
2279	City of Keizer	6/30/2015	Proportion	5.3	0.0	194,628	0	11,018	0	0	0	0	0	0
2279	City of Keizer	6/30/2015	Contribution	5.3	0.0	58,876	0	3,331	0	0	0	0	U	0
2280	City of Winston	6/30/2020	Proportion	5.4	4.4 4.4	193,212	157,432	35,780	35,780	35,780	35,780	35,780		0
2280 2280	City of Winston City of Winston	6/30/2020 6/30/2019	Contribution	5.4 5.3	3.3	(76,755) 55,491	(62,541) 34,551	(14,214) 10,470	(14,214) 10,470	(14,214) 10,470	(14,214) 10,470	(14,214) 3,141		0
2280	City of Winston City of Winston	6/30/2019	Proportion Contribution	5.3	3.3	(98,566)	(61,372)	(18,597)	(18,597)	(18,597)	(18,597)	(5,581)		0
2280	City of Winston	6/30/2018	Proportion	5.2	2.2	181,994	76,997	34,999	34,999	34,999	6,999	0	0	0
2280	City of Winston	6/30/2018	Contribution	5.2	2.2	(83,813)	(35,459)	(16,118)	(16,118)	(16,118)	(3,223)	0	0	0
2280	City of Winston	6/30/2017	Proportion	5.2	1.2	(158,325)	(36,537)	(30,447)	(30,447)	(6,090)	0	0	0	0
2280	City of Winston	6/30/2017	Contribution	5.2	1.2	(35,256)	(8,136)	(6,780)	(6,780)	(1,356)	0	0	0	0
2280	City of Winston	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(118,275)	(6,695)	(22,316)	(6,695)	0	0	0	0	0
2280 2280	City of Winston City of Winston	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(47,927) (2,848)	(2,712)	(9,043) (163)	(2,712)	0	0	0	0	0
2280	City of Winston	6/30/2015	Contribution	5.3	0.0	(37,456)	0	(2,121)	0	0	0	0	0	0
2281	City of Wanzanita	6/30/2013	Proportion	5.4	4.4	40,436	32,948	7,488	7,488	7,488	7,488	7,488		0
2281	City of Manzanita	6/30/2020	Contribution	5.4	4.4	(4,620)	(3,764)	(856)	(856)	(856)	(856)	(856		0
2281	City of Manzanita	6/30/2019	Proportion	5.3	3.3	7,495	4,667	1,414	1,414	1,414	1,414	425		0
2281	City of Manzanita	6/30/2019	Contribution	5.3	3.3	(23,381)	(14,557)	(4,412)	(4,412)	(4,412)	(4,412)	(1,321	0	0
2281	City of Manzanita	6/30/2018	Proportion	5.2	2.2	136,816	57,883	26,311	26,311	26,311	5,261	0	0	0
2281	City of Manzanita	6/30/2018	Contribution	5.2	2.2	(17,385)	(7,356)	(3,343)	(3,343)	(3,343)	(670)	0	•	0
2281	City of Manzanita	6/30/2017	Proportion	5.2	1.2 1.2	(183,114)	(42,258)	(35,214) 2.446	(35,214) 2.446	(7,044) 489	0	0	ŭ	0
2281 2281	City of Manzanita City of Manzanita	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	12,719 (82,043)	2,935 (4,643)	2,446 (15,480)	2,446 (4,643)	489	0	0	0	0
2281	City of Manzanita	6/30/2016	Contribution	5.3	0.3	(10,654)	(604)	(2,010)	(604)	0	0	0	0	0
2281	City of Manzanita	6/30/2015	Proportion	5.3	0.0	7,715	(004)	435	(004)	0	0	0	•	0
	City of Manzanita	6/30/2015	Contribution	5.3	0.0	(7,886)	0	(446)	0	0	0	0	-	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4	Measurement Period +5	
Number 2282	Employer Name City of Eagle Point	Recognition 6/30/2020	Proportion	Amortization Period 5.4	Period 4.4	Outflow/(Inflow) 222,754	Outflow/(Inflow) 181,503	Expense 41,251	Expense 16,499	Subsequent Expense				
2282	City of Eagle Point	6/30/2020	Contribution	5.4	4.4	(66,810)	(54,438)	(12,372)					(4,950)	0
2282	City of Eagle Point	6/30/2019	Proportion	5.3	3.3	34,063	21,209	6,427	6,427	6,427	6,427	1,928	0	0
2282	City of Eagle Point	6/30/2019	Contribution	5.3	3.3	(50,006)	(31,136)	(9,435)	(9,435)				0	0
2282	City of Eagle Point	6/30/2018	Proportion	5.2	2.2	(28,193)	(11,927)	(5,422)	(5,422)				0	0
2282	City of Eagle Point	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(27,434)	(11,606)	(5,276) (4,055)	(5,276)			0	0	0
2282 2282	City of Eagle Point City of Eagle Point	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	(21,087) (1,670)	(4,867) (386)	(321)	(4,055) (321)			0	0	0
2282	City of Eagle Point	6/30/2016	Proportion	5.3	0.3	(135,703)	(7,683)	(25,604)	(7,683)		, 0	0	0	0
2282	City of Eagle Point	6/30/2016	Contribution	5.3	0.3	4,786	271	903	271	0	0	0	0	0
2282	City of Eagle Point	6/30/2015	Proportion	5.3	0.0	(1,269)	0	(74)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2015	Contribution	5.3	0.0	(14,616)	0	(826)	0	0	0	0	0	0
2283	City of Maupin	6/30/2020	Proportion	5.4	4.4	3,062	2,495	567	567	567	567	567	227	0
2283 2283	City of Maupin City of Maupin	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(31,366) 20.313	(25,557) 12.647	(5,809) 3,833	(5,809) 3,833	(5,809) 3.833		(5,809) 1,148	(2,321)	0
2283	City of Maupin City of Maupin	6/30/2019	Contribution	5.3	3.3	(34.850)	(21.700)	(6.575)	(6.575)			(1,975)	0	0
2283	City of Maupin	6/30/2018	Proportion	5.2	2.2	5.365	2,269	1.032	1.032	1.032		(1,973)	0	0
2283	City of Maupin	6/30/2018	Contribution	5.2	2.2	(30,930)	(13,086)	(5,948)	(5.948)			0	0	0
2283	City of Maupin	6/30/2017	Proportion	5.2	1.2	(1,003)	(231)	(193)	(193)	(38)		0	0	0
2283	City of Maupin	6/30/2017	Contribution	5.2	1.2	(21,656)	(4,996)	(4,165)	(4,165)	(831)) 0	0	0	0
2283	City of Maupin	6/30/2016	Proportion	5.3	0.3	112,703	6,378	21,265	6,378	0	0	0	0	0
2283	City of Maupin	6/30/2016	Contribution	5.3	0.3	(16,804)	(949)	(3,171)	(949)	0	0	0	0	0
2283	City of Maupin	6/30/2015	Proportion	5.3	0.0	2,648	0	148	0	0	0	0	0	0
2283 2284	City of Maupin City of Halsey	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(2,888) 51,177	0 41,700	(163) 9,477	9,477	9,477	9,477	0 9,477	3,792	0
2284	City of Halsey	6/30/2020	Contribution	5.4	4.4	(15,907)	(12,961)	(2,946)	(2,946)			(2,946)	(1,177)	0
2284	City of Halsey	6/30/2019	Proportion	5.3	3.3	21,055	13,109	3,973	3,973	3,973		1,190	0,,,	0
2284	City of Halsey	6/30/2019	Contribution	5.3	3.3	(14,105)	(8,783)	(2,661)	(2,661)	(2,661)		(800)	0	0
2284	City of Halsey	6/30/2018	Proportion	5.2	2.2	(13,677)	(5,787)	(2,630)	(2,630)			0	0	0
2284	City of Halsey	6/30/2018	Contribution	5.2	2.2	(9,635)	(4,076)	(1,853)	(1,853)				0	0
2284	City of Halsey	6/30/2017	Proportion Contribution	5.2	1.2 1.2	(357)	(81)	(69)	(69)	(12)		0	0	0
2284 2284	City of Halsey City of Halsey	6/30/2017 6/30/2016	Proportion	5.2 5.3	0.3	(8,555) 7,231	(1,975) 411	(1,645) 1,364	(1,645) 411	(330)) 0	0	0	0
2284	City of Halsey	6/30/2016	Contribution	5.3	0.3	(17,774)	(1,004)	(3,354)	(1,004)		0	0	0	0
2284	City of Halsey	6/30/2015	Proportion	5.3	0.0	86,359	0	4,889	(1,001)	0	0	0	0	0
2284	City of Halsey	6/30/2015	Contribution	5.3	0.0	(13,620)	0	(770)	0	0	0	0	0	0
2285	City of Veneta	6/30/2020	Proportion	5.4	4.4	50,310	40,993	9,317	9,317	9,317	9,317	9,317	3,725	0
2285	City of Veneta	6/30/2020	Contribution	5.4	4.4	(52,862)	(43,073)	(9,789)	(9,789)			(9,789)	(3,917)	0
2285	City of Veneta	6/30/2019	Proportion	5.3	3.3	20,128	12,532	3,798	3,798	3,798		1,138	0	0
2285 2285	City of Veneta City of Veneta	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(35,244) 16.573	(21,944) 7,012	(6,650) 3,187	(6,650) 3,187	(6,650) 3.187) (6,650) 638	(1,994)	0	0
2285	City of Veneta	6/30/2018	Contribution	5.2	2.2	(14,771)	(6,248)	(2,841)	(2,841)	(2,841)			0	0
2285	City of Veneta	6/30/2017	Proportion	5.2	1.2	24.735	5.707	4.757	4.757	950		0	0	0
2285	City of Veneta	6/30/2017	Contribution	5.2	1.2	5,929	1,369	1,140	1,140	229	0	0	0	0
2285	City of Veneta	6/30/2016	Proportion	5.3	0.3	(7,610)	(430)	(1,436)	(430)		0	0	0	0
2285	City of Veneta	6/30/2016	Contribution	5.3	0.3	16,926	956	3,194	956	0	0	0	0	0
2285 2285	City of Veneta	6/30/2015 6/30/2015	Proportion	5.3 5.3	0.0	(63,580) 5,743	0	(3,600)	0	0	0	0	0	0
2285	City of Veneta City of Millersburg	6/30/2015	Contribution Proportion	5.3 5.4	0.0 4.4	5,743 10,347	8,431	323 1,916	1,916	1,916	1,916	1,916	767	0
2286	City of Millersburg City of Millersburg	6/30/2020	Contribution	5.4	4.4	18,572	15,133	3,439	3,439	3,439	3,439	3,439	1,377	0
2286	City of Millersburg	6/30/2019	Proportion	5.3	3.3	125,997	78,451	23,773	23,773	23,773		7,132	0	0
2286	City of Millersburg	6/30/2019	Contribution	5.3	3.3	(30,335)	(18,887)	(5,724)	(5,724)	(5,724)	(5,724)	(1,715)	0	0
2286	City of Millersburg	6/30/2018	Proportion	5.2	2.2	148,640	62,885	28,585	28,585	28,585	5,715	0	0	0
2286	City of Millersburg	6/30/2018	Contribution	5.2	2.2	(1,679)	(710)	(323)	(323)			0	0	0
2286 2286	City of Millersburg City of Millersburg	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(102,863) 22,909	(23,739) 5,285	(19,781) 4,406	(19,781) 4,406	(3,958) 879		0	0	0
2286	City of Millersburg City of Millersburg	6/30/2017 6/30/2016	Proportion	5.2	1.2 0.3	(12,696)	5,285	4,406 (2,395)	4,406 (721)		0	0	0	0
2286	City of Millersburg	6/30/2016	Contribution	5.3	0.3	(2.920)	(165)	(551)	(165)		0	0	0	0
2286	City of Millersburg	6/30/2015	Proportion	5.3	0.0	(24,826)	0	(1,406)	0	ő	0	0	0	0
2286	City of Millersburg	6/30/2015	Contribution	5.3	0.0	2,775	0	155	0	0	0	0	0	0
2287	City of King City	6/30/2020	Proportion	5.4	4.4	95,800	78,059	17,741	17,741	17,741		17,741	7,095	0
2287	City of King City	6/30/2020	Contribution	5.4	4.4	5,421	4,417	1,004	1,004	1,004		1,004	401	0
2287	City of King City	6/30/2019	Proportion	5.3	3.3	(85,952)	(53,518)	(16,217)	(16,217)				0	0
2287 2287	City of King City	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(5,787) 138.565	(3,603) 58,624	(1,092) 26,647	(1,092) 26,647	(1,092) 26,647		(327)	0	0
2287	City of King City City of King City	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	138,565 (10,246)	(4,336)	26,647 (1,970)	26,647			0	0	0
	City of King City City of King City	6/30/2017	Proportion	5.2	1.2	(63,908)	(14,748)	(12,290)	(12,290)			0	0	0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Management 2-4 D-4	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflew///
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2287	City of King City	6/30/2017	Contribution	5.2	1.2	10,861	2,505	2,089	2,089	416	0	0	0	
2287	City of King City	6/30/2016	Proportion	5.3	0.3	23,609	1,334	4,455	1,334	0	0	0	0	
2287 2287	City of King City City of King City	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	10,850 (14,449)	615	2,047 (819)	615	0	0	0	0	
2287	City of King City City of King City	6/30/2015	Contribution	5.3	0.0	5,940	0	335	0	0	0	0	0	
2288	City of Tualatin	6/30/2020	Proportion	5.4	4.4	1,625,689	1,324,635	301,054	301,054	301,054	301,054	301,054	120,419	
2288	City of Tualatin	6/30/2020	Contribution	5.4	4.4	(73,933)	(60,242)			(13,691)	(13,691)			
2288	City of Tualatin	6/30/2019	Proportion	5.3	3.3	(2,732,760)	(1,701,530)			(515,615)	(515,615)			
2288	City of Tualatin	6/30/2019	Contribution	5.3	3.3	691,113	430,315		130,399	130,399	130,399		0	
2288 2288	City of Tualatin City of Tualatin	6/30/2018	Proportion	5.2 5.2	2.2 2.2	1,087,140 (235,684)	459,945		209,065 (45,324)	209,065	41,815 (9,064)		0	
2288	City of Tualatin City of Tualatin	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	(235,684) 50,427	(99,712) 11,635	9,698	(45,324) 9,698	(45,324) 1,937	(9,064)) 0	0	
2288	City of Tualatin	6/30/2017	Contribution	5.2	1.2	235,362	54,314		45,262	9,052	0	0	0	
2288	City of Tualatin	6/30/2016	Proportion	5.3	0.3	(1,217,215)	(68,900)			0,002	0	0	0	
2288	City of Tualatin	6/30/2016	Contribution	5.3	0.3	257,207	14,557	48,530	14,557	0	0	0	0	
2288	City of Tualatin	6/30/2015	Proportion	5.3	0.0	(967,785)	0	(54,780)	0	0	0	0	0	
2288	City of Tualatin	6/30/2015	Contribution	5.3	0.0	124,383	0	7,043	0	0	0	0	0	
2289	City Of St Paul	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
2289 2289	City Of St Paul City Of St Paul	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2019	Proportion Contribution	5.3 5.3	3.3	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2289	City Of St Paul	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2289 2289	City Of St Paul City Of St Paul	6/30/2015 6/30/2015	Proportion	5.3 5.3	0.0 0.0	0	0	0	0	0	0	0	0	
2289	City Of St Paul City of Molalla	6/30/2015	Contribution Proportion	5.3 5.4	4.4	49,793	40,572	9,221	9,221	9,221	9,221	-	3,688	
2290	City of Molalla	6/30/2020	Contribution	5.4	4.4	144,604	117,825	26,779	26,779	26,779	26,779		10,709	
2290	City of Molalla	6/30/2019	Proportion	5.3	3.3	497.794	309.948	93.923	93.923	93.923	93.923		0	
2290	City of Molalla	6/30/2019	Contribution	5.3	3.3	61,247	38,135	11,556	11,556	11,556	11,556		0	
2290	City of Molalla	6/30/2018	Proportion	5.2	2.2	(294,318)	(124,518)			(56,600)	(11,318)		0	
2290	City of Molalla	6/30/2018	Contribution	5.2	2.2	104,388	44,163		20,075	20,075	4,013		0	
2290	City of Molalla	6/30/2017	Proportion	5.2	1.2	176,111	40,639	33,868	33,868	6,771	0	0	0	
2290	City of Molalla	6/30/2017	Contribution	5.2 5.3	1.2	87,575	20,211	16,841	16,841	3,370	0	0	0	
2290 2290	City of Molalla City of Molalla	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(112,977) 67,231	(6,397) 3,806		(6,397) 3,806	0	0	0	0	
2290	City of Molalla	6/30/2015	Proportion	5.3	0.0	(2,899)	0,000	(164)		0	0	0	0	
2290	City of Molalla	6/30/2015	Contribution	5.3	0.0	36.689	0	2.079	0	0	0	0	0	
2291	City of Florence	6/30/2020	Proportion	5.4	4.4	516,158	420,573	95,585	95,585	95,585	95,585	95,585	38,233	
2291	City of Florence	6/30/2020	Contribution	5.4	4.4	(102,657)	(83,646)			(19,011)	(19,011)		(7,602)	
2291	City of Florence	6/30/2019	Proportion	5.3	3.3	(65,711)	(40,915)		(12,398)	(12,398)	(12,398)			
2291	City of Florence	6/30/2019	Contribution	5.3	3.3	(192,188)	(119,664)			(36,262)	(36,262)		0	
2291	City of Florence	6/30/2018	Proportion Contribution	5.2	2.2	100,468	42,505		19,321 (35,306)	19,321	3,863		0	
2291 2291	City of Florence City of Florence	6/30/2018 6/30/2017	Proportion	5.2 5.2	2.2 1.2	(183,589) (30,760)	(77,671) (7,100)			(35,306) (1,185)	(7,059)	, 0	0	
2291	City of Florence	6/30/2017	Contribution	5.2	1.2	(77,878)	(17,970)			(2,993)	0	0	0	
2291	City of Florence	6/30/2016	Proportion	5.3	0.3	165,247	9,352		9,352	(2,000)	0	0	0	
2291	City of Florence	6/30/2016	Contribution	5.3	0.3	(78,102)	(4,422)			0	0	0	0	
2291	City of Florence	6/30/2015	Proportion	5.3	0.0	(129,561)	0	(7,336)		0	0	0	0	
2291	City of Florence	6/30/2015	Contribution	5.3	0.0	(24,289)	(500.400)	(1,374)		0	0	0 (400 004)	0	
2292	City of North Bend	6/30/2020	Proportion	5.4	4.4 4.4	(660,442)	(538,138)			(122,304)				
2292 2292	City of North Bend City of North Bend	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(12,418) (319,109)	(10,118) (198,691)			(2,300) (60,209)	(2,300)			
2292	City of North Bend	6/30/2019	Contribution	5.3	3.3	(156,286)	(97,310)			(29,488)	(29,488)			
2292	City of North Bend	6/30/2018	Proportion	5.2	2.2	663,410	280,673		127,579	127,579	25,515		0	
2292	City of North Bend	6/30/2018	Contribution	5.2	2.2	(130,040)	(55,016)		(25,008)	(25,008)	(5,000)		0	
2292	City of North Bend	6/30/2017	Proportion	5.2	1.2	77,878	17,970	14,977	14,977	2,993	0	0	0	
2292	City of North Bend	6/30/2017	Contribution	5.2	1.2	59,564	13,744		11,455	2,289	0	0	0	
2292	City of North Bend	6/30/2016	Proportion	5.3	0.3	(375,772)	(21,272)			0	0	0	0	
2292	City of North Bend	6/30/2016	Contribution	5.3	0.3	41,156	2,331	7,765	2,331	0	0	0	0	
2292 2292	City of North Bend	6/30/2015	Proportion	5.3 5.3	0.0 0.0	(132,120)	0	(7,480)	0	0	0	0	0	
2292	City of North Bend City of Lowell	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(9,447) 149,640	121,929	(537) 27,711	27,711	27,711	0 27,711	•	11,085	
		0/30/2020	i iopoition	5.4	4.4	(10,819)	(8,815)			(2,004)				

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense (24.542)	Expense (24.542)	Expense (24 F42)	Expense (24 542)	Expense	Expense	Subsequent Expense
2293 2293	City of Lowell City of Lowell	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(130,080) 2,370	(80,994) 1,476	(24,543) 447	(24,543) 447	(24,543) 447) (7,365) 135	0	ſ
2293	City of Lowell	6/30/2018	Proportion	5.2	2.2	93.716	39,650	18,022	18,022	18,022			0	
2293	City of Lowell	6/30/2018	Contribution	5.2	2.2	(19,630)	(8,305)	(3,775)	(3,775)	(3,775)			Ö	Č
2293	City of Lowell	6/30/2017	Proportion	5.2	1.2	17,753	4,097	3,414	3,414	683		Ō	Ö	d
2293	City of Lowell	6/30/2017	Contribution	5.2	1.2	1,174	270	226	226	44	0	0	0	C
2293	City of Lowell	6/30/2016	Proportion	5.3	0.3	124,353	7,038	23,463	7,038	0	0	0	0	C
2293	City of Lowell	6/30/2016	Contribution	5.3	0.3	6,120	345	1,155	345	0	0	0	0	C
2293	City of Lowell	6/30/2015	Proportion	5.3	0.0	(144,041)	0	(8,151)	0	0	0	0	0	C
2293	City of Lowell	6/30/2015	Contribution	5.3	0.0	11,881	. 0	671	0	0	0	0	. 0	C
2294	City of Depoe Bay	6/30/2020	Proportion	5.4	4.4	(43,096)	(35,115)	(7,981)	(7,981)	(7,981)			(3,191)	
2294	City of Depoe Bay	6/30/2020	Contribution	5.4	4.4	(18,780)	(15,302)	(3,478)	(3,478)	(3,478)			(1,390)	
2294 2294	City of Depoe Bay City of Depoe Bay	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	147,444 (28.133)	91,804 (17,517)	27,820 (5,308)	27,820 (5,308)	27,820 (5,308)			0	(
2294	City of Depoe Bay	6/30/2019	Proportion	5.2	2.2	(210.597)	(89.100)	(40,499)	(40.499)	(40.499)			0	
2294	City of Depoe Bay	6/30/2018	Contribution	5.2	2.2	6.876	2.910	1.322	1.322	1.322			0	
2294	City of Depoe Bay	6/30/2017	Proportion	5.2	1.2	(16,276)	(3.756)	(3.130)	(3.130)	(626)		0	0	Č
2294	City of Depoe Bay	6/30/2017	Contribution	5.2	1.2	1.005	233	193	193	40		0	0	Č
2294	City of Depoe Bay	6/30/2016	Proportion	5.3	0.3	(68,041)	(3,851)	(12,838)	(3,851)	0	0	0	0	Č
2294	City of Depoe Bay	6/30/2016	Contribution	5.3	0.3	11,715	665	2,210	665	ō	0	0	ō	d
2294	City of Depoe Bay	6/30/2015	Proportion	5.3	0.0	(11,523)	0	(653)	0	0	0	0	0	Ċ
2294	City of Depoe Bay	6/30/2015	Contribution	5.3	0.0	2,243	0	128	0	0	0	0	0	C
2295	City of Tigard	6/30/2020	Proportion	5.4	4.4	127,722	104,070	23,652	23,652	23,652	23,652	23,652	9,462	C
2295	City of Tigard	6/30/2020	Contribution	5.4	4.4	(110,478)	(90,019)	(20,459)	(20,459)	(20,459)			(8,183)	C
2295	City of Tigard	6/30/2019	Proportion	5.3	3.3	(1,036,064)	(645,096)	(195,484)	(195,484)	(195,484)			0	C
2295	City of Tigard	6/30/2019	Contribution	5.3	3.3	(291,940)	(181,774)	(55,083)	(55,083)	(55,083)			0	C
2295	City of Tigard	6/30/2018	Proportion	5.2	2.2	200,625	84,879	38,582	38,582	38,582			0	C
2295	City of Tigard	6/30/2018	Contribution	5.2	2.2	(239,040)	(101,133)	(45,969)	(45,969)	(45,969)) 0	0	C
2295 2295	City of Tigard	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	37,040 (86,446)	8,548 (19,950)	7,123 (16,624)	7,123 (16,624)	1,425		0	0	(
2295	City of Tigard City of Tigard	6/30/2017	Proportion	5.2	0.3	(146,807)	(19,950)	(27,699)	(8,312)	(3,326)	0	0	0	(
2295	City of Tigard	6/30/2016	Contribution	5.3	0.3	64,586	3,656	12.186	3,656	0	0	0	0	
2295	City of Tigard	6/30/2015	Proportion	5.3	0.0	(449,175)	0,000	(25,425)	0,000	0	0	0	0	
2295	City of Tigard	6/30/2015	Contribution	5.3	0.0	41,326	0	2,341	0	0	0	0	0	Č
2296	City of Happy Valley	6/30/2020	Proportion	5.4	4.4	58,605	47,752	10,853	10,853	10,853	10,853	10,853	4,340	Č
2296	City of Happy Valley	6/30/2020	Contribution	5.4	4.4	68,493	55,809	12,684	12,684	12,684	12,684		5,073	d
2296	City of Happy Valley	6/30/2019	Proportion	5.3	3.3	(1,179,583)	(734,457)	(222,563)	(222,563)	(222,563)	(222,563)	(66,768)	0	C
2296	City of Happy Valley	6/30/2019	Contribution	5.3	3.3	1,899,632	1,182,790	358,421	358,421	358,421	358,421	107,527	Ö	Ċ
2296	City of Happy Valley	6/30/2018	Proportion	5.2	2.2	458,999	194,192	88,269	88,269	88,269	17,654	0	0	C
2296	City of Happy Valley	6/30/2018	Contribution	5.2	2.2	(157,026)	(66,435)	(30,197)	(30,197)	(30,197)	(6,041)) 0	0	C
2296	City of Happy Valley	6/30/2017	Proportion	5.2	1.2	350,283	80,835	67,362	67,362	13,473	0	0	0	C
2296	City of Happy Valley	6/30/2017	Contribution	5.2	1.2	26,127	6,031	5,024	5,024	1,007	0	0	0	C
2296	City of Happy Valley	6/30/2016	Proportion	5.3	0.3	886,124	50,159	167,193	50,159	0	0	0	0	C
2296	City of Happy Valley	6/30/2016	Contribution	5.3	0.3	83,111	4,706	15,681	4,706	0	0	0	0	C
2296	City of Happy Valley	6/30/2015	Proportion	5.3	0.0	(11,194)	0	(634)	0	0	0	0	0	C
2296 2297	City of Paping	6/30/2015	Contribution	5.3 5.4	0.0 4.4	108,700 44,472	0 36,236	6,155 8,236	0 8,236	8,236	0 8,236	8,236	0 3,292	C
2297	City of Rainier City of Rainier	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(78,117)	(63,651)	(14,466)	(14,466)	(14,466)			(5,787)	
2297	City of Rainler City of Rainler	6/30/2019	Proportion	5.3	3.3	112,058	69,772	21,143	21,143	21,143			(5,767)	
2297	City of Rainier	6/30/2019	Contribution	5.3	3.3	(109,650)	(68,272)	(20,689)	(20,689)	(20,689)			0	C
2297	City of Rainier	6/30/2018	Proportion	5.2	2.2	(30,077)	(12,725)	(5,784)	(5,784)	(5,784)			0	Č
2297	City of Rainier	6/30/2018	Contribution	5.2	2.2	(55,233)	(23,367)	(10,622)	(10,622)	(10,622)			0	Č
2297	City of Rainier	6/30/2017	Proportion	5.2	1.2	(2,937)	(677)	(565)	(565)	(112)		Ō	ō	d
2297	City of Rainier	6/30/2017	Contribution	5.2	1.2	(30,170)	(6,962)	(5,802)	(5,802)	(1,160)		0	0	Ċ
2297	City of Rainier	6/30/2016	Proportion	5.3	0.3	127,411	7,211	24,040	7,211	0	Ō	0	0	Ċ
2297	City of Rainier	6/30/2016	Contribution	5.3	0.3	(9,852)	(557)	(1,859)	(557)	0	0	0	0	C
2297	City of Rainier	6/30/2015	Proportion	5.3	0.0	55,561	0	3,146	0	0	0	0	0	C
2297	City of Rainier	6/30/2015	Contribution	5.3	0.0	(295)	0	(15)	0	0	0	0	0	C
2298	City of Lincoln City	6/30/2020	Proportion	5.4	4.4	(721,595)	(587,966)	(133,629)	(133,629)	(133,629)			(53,450)	
2298	City of Lincoln City	6/30/2020	Contribution	5.4	4.4	1,915,250	1,560,574	354,676	354,676	354,676			141,870	C
2298	City of Lincoln City	6/30/2019	Proportion	5.3	3.3	627,261	390,559	118,351	118,351	118,351	118,351	35,506	0	C
2298	City of Lincoln City	6/30/2019	Contribution	5.3	3.3	210,602	131,130	39,736	39,736	39,736	39,736		0	(
2298	City of Lincoln City	6/30/2018	Proportion	5.2	2.2	(105,546)	(44,655)	(20,297)	(20,297)	(20,297)			0	9
2298	City of Lincoln City	6/30/2018	Contribution	5.2	2.2	(239,597)	(101,369)	(46,076) 487	(46,076) 487	(46,076)			0	9
2298 2298	City of Lincoln City	6/30/2017	Proportion	5.2	1.2	2,531	583	101	101	96		0	0	(
	City of Lincoln City	6/30/2017	Contribution	5.2	1.2	(131,751)	(30,403)	(25,337)	(25,337)	(5,066)		0	0	(
2298	City of Lincoln City	6/30/2016	Proportion	5.3	0.3	(563,649)	(31,904)	(106,349)	(31,904)		0	0		

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number 2298	Employer Name City of Lincoln City	Recognition 6/30/2016	Specific Deferral Contribution	5.3	Period 0.3	Outflow/(Inflow) 36,904	Outflow/(Inflow) 2,089	Expense 6,963	Expense 2,089	Expense 0	Expense 0	Expense 0	Expense	Subsequent Expense
2298	City of Lincoln City	6/30/2015	Proportion	5.3	0.0	(541,801)	2,009	(30,666)			0	0	0	0
2298	City of Lincoln City	6/30/2015	Contribution	5.3	0.0	(78,448)	0	(4,438)		0	0	0	0	0
2299	City of Dunes City	6/30/2020	Proportion	5.4	4.4	14,349	11,692	2,657	2,657				1,064	0
2299	City of Dunes City	6/30/2020	Contribution	5.4	4.4	(4,252)	(3,465)						(317)	
2299	City of Dunes City	6/30/2019	Proportion	5.3	3.3	2,541	1,583	479	479				0	0
2299 2299	City of Dunes City City of Dunes City	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	41,615 32,060	25,911 13,565	7,852 6,165	7,852 6,165				0	0
2299	City of Dunes City	6/30/2018	Contribution	5.2	2.2	25,954	10,981	4,991	4,991	4,991	999		0	0
2299	City of Dunes City	6/30/2017	Proportion	5.2	1.2	6,354	1,466	1,222	1,222		0	0	0	0
2299	City of Dunes City	6/30/2017	Contribution	5.2	1.2	4,891	1,127	941	941	186	0	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	5.3	0.3	(40,112)	(2,272)				0	0	0	0
2299	City of Dunes City	6/30/2016	Contribution	5.3	0.3	2,085	120	393	120		0	0	0	0
2299 2299	City of Dunes City	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(4,276) (2.875)	0	(241) (165)		0	0	0	0	0
2299	City of Dunes City City of Yachats	6/30/2015	Proportion	5.3 5.4	4.4	(2,875)	(85,884)			(19.519)	(19.519) (19,519)	(7.808)	0
2300	City of Yachats	6/30/2020	Contribution	5.4	4.4	(24.610)	(20,053)							
2300	City of Yachats	6/30/2019	Proportion	5.3	3.3	195,692	121,846	36,923	36,923				. (1,020)	0
2300	City of Yachats	6/30/2019	Contribution	5.3	3.3	(45,905)	(28,583)	(8,661)	(8,661)	(8,661)	(8,661	(2,600)	0	0
2300	City of Yachats	6/30/2018	Proportion	5.2	2.2	(33,368)	(14,117)						0	0
2300	City of Yachats	6/30/2018	Contribution	5.2	2.2	(3,428)	(1,451)	(659)					0	0
2300 2300	City of Yachata	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(119,285) (4,071)	(27,529) (939)					0	0	0
2300	City of Yachats City of Yachats	6/30/2016	Proportion	5.3	0.3	(75,756)	(4,286)				0	0	0	0
2300	City of Yachats	6/30/2016	Contribution	5.3	0.3	2,592	147	489	147		0	0	0	0
2300	City of Yachats	6/30/2015	Proportion	5.3	0.0	(2,436)	0	(136)			0	0	0	0
2300	City of Yachats	6/30/2015	Contribution	5.3	0.0	(9,255)	0	(525)		0	0	0	0	0
2301	City of Moro	6/30/2020	Proportion	5.4	4.4	(3,839)	(3,128)							
2301	City of Moro	6/30/2020	Contribution	5.4	4.4	(7,510)	(6,119)							
2301 2301	City of Moro City of Moro	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	22,820 (10,137)	14,208 (6,311)	4,306 (1,913)	4,306 (1,913)					0
2301	City of Moro	6/30/2018	Proportion	5.2	2.2	(4,655)	(1,970)						0	0
2301	City of Moro	6/30/2018	Contribution	5.2	2.2	(4,671)	(1,977)						0	0
2301	City of Moro	6/30/2017	Proportion	5.2	1.2	(22,601)	(5,217)		(4,346)	(871)		0	0	0
2301	City of Moro	6/30/2017	Contribution	5.2	1.2	(5,200)	(1,200)				0	0	0	0
2301	City of Moro	6/30/2016	Proportion	5.3	0.3	(10,849)	(614)				0	0	0	0
2301 2301	City of Moro City of Moro	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(5,595) 11,561	(315)	(1,056) 656	(315)	0	0	0	0	0
2301	City of Moro	6/30/2015	Contribution	5.3	0.0	(3,824)	0	(214)	U	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2020	Proportion	5.4	4.4	(6,255)	(5,097)			(1,158)	(1,158) (1,158)	(465)	0
2302	City of Mt. Vernon	6/30/2020	Contribution	5.4	4.4	(6,420)	(5,231)	(1,189)						
2302	City of Mt. Vernon	6/30/2019	Proportion	5.3	3.3	50,710	31,574	9,568	9,568	9,568			0	0
2302	City of Mt. Vernon	6/30/2019	Contribution	5.3	3.3	(10,331)	(6,433)						0	0
2302	City of Mt. Vernon	6/30/2018	Proportion	5.2	2.2	(40,993)	(17,344)						0	0
2302 2302	City of Mt. Vernon City of Mt. Vernon	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	955 97	403 21	184 19	184 19	184	35 0	0	0	0
2302	City of Mt. Vernon	6/30/2017	Contribution	5.2	1.2	(2,875)	(663)			_		0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	5.3	0.3	406	21	77	21		0	0	ō	0
2302	City of Mt. Vernon	6/30/2016	Contribution	5.3	0.3	(1,855)	(105)	(350)	(105)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Proportion	5.3	0.0	7,983	0	453	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Contribution	5.3	0.0	(2,534)	0	(144)		0	0	0	0	0
2303 2303	City of Woodburn City of Woodburn	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	336,902 (69,917)	274,513 (56,969)	62,389 (12,948)	62,389 (12,948)		62,389 (12,948		24,957 (5,177)	0
2303	City of Woodburn	6/30/2019	Proportion	5.3	3.3	(1,946,300)	(1,211,848)	(367,226)						0
2303	City of Woodburn	6/30/2019	Contribution	5.3	3.3	3,351,424	2,086,736	632,344	632,344		632,344		, 0	0
2303	City of Woodburn	6/30/2018	Proportion	5.2	2.2	662,958	280,482	127,492	127,492	127,492	25,498		ő	0
2303	City of Woodburn	6/30/2018	Contribution	5.2	2.2	(146,326)	(61,906)	(28,140)) 0	0	0
2303	City of Woodburn	6/30/2017	Proportion	5.2	1.2	(1,412,096)	(325,868)					0	0	0
2303	City of Woodburn	6/30/2017	Contribution	5.2	1.2	151,784	35,028	29,189	29,189	5,839	0	0	0	0
2303 2303	City of Woodburn	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(726,004) 37,315	(41,094) 2,110	(136,982) 7.041	(41,094) 2,110		0	0	0	0
2303	City of Woodburn City of Woodburn	6/30/2016	Proportion	5.3 5.3	0.3	(947,069)	2,110	7,041 (53,609)		0	0	0	0	0
2303	City of Woodburn	6/30/2015	Contribution	5.3	0.0	55,135	0	3,120	. 0	0	0	0	0	0
2304	City of Gladstone	6/30/2020	Proportion	5.4	4.4	537,942	438,323	99,619	99,619	99,619	99,619	99,619	39,847	0
2304	City of Gladstone	6/30/2020	Contribution	5.4	4.4	10,353	8,436	1,917	1,917	1,917	1,917		768	0
2304	City of Gladstone	6/30/2019	Proportion	5.3	3.3	(742,027)	(462,017)							0
2304	City of Gladstone	6/30/2019	Contribution	5.3	3.3	(74,198)	(46,198)	(14,000)	(14,000)	(14,000)	(14,000) (4,198)) 0	0

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2304	City of Gladstone	6/30/2018	Proportion	5.2	2.2	990,129	418,902	190,409	190,409	190,409	38,084	0	0	(
2304	City of Gladstone	6/30/2018	Contribution	5.2	2.2	(181,575)	(76,821)		(34,918)	(34,918)	(6,985)	0	0	(
2304	City of Gladstone	6/30/2017	Proportion	5.2	1.2	319,914	73,826	61,522	61,522	12,304	0	0	0	(
2304	City of Gladstone	6/30/2017	Contribution	5.2	1.2	80,968	18,684	15,571	15,571	3,113	0	0	0	9
2304	City of Gladstone	6/30/2016	Proportion	5.3	0.3	(622,151)	(35,216)		(35,216)	0	0	0	0	
2304	City of Gladstone	6/30/2016	Contribution	5.3	0.3	55,157	3,122	10,407 15,374	3,122	0	0	0	0	
2304 2304	City of Gladstone City of Gladstone	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	271,644 (55,494)	0	(3,139)	0	0	0	0	0	
2305	City of Elkton	6/30/2020	Proportion	5.4	4.4	22,852	18,620	4,232	4,232	4,232	4,232	4,232	1,692	
2305	City of Elkton	6/30/2020	Contribution	5.4	4.4	6,373	5,193	1,180	1,180	1,180	1,180	1,180	473	
2305	City of Elkton	6/30/2019	Proportion	5.3	3.3	(6,318)	(3,934)		(1,192)	(1,192)	(1,192)	(358)		
2305	City of Elkton	6/30/2019	Contribution	5.3	3.3	1,777	1,107	335	335	335	335	102	0	
2305	City of Elkton	6/30/2018	Proportion	5.2	2.2	5,780	2,444	1,112	1,112	1,112	220	0	0	
2305	City of Elkton	6/30/2018	Contribution	5.2	2.2	(37)	(16)		(7)	(7)	(2)	0	0	
2305	City of Elkton	6/30/2017	Proportion	5.2	1.2	(2,488)	(576)	(478)	(478)	(98)	0	0	0	
2305	City of Elkton	6/30/2017	Contribution	5.2	1.2	1,263	291	243	243	48	0	0	0	
2305	City of Elkton	6/30/2016	Proportion	5.3	0.3	6,972	397	1,315	397	0	0	0	0	
2305	City of Elkton	6/30/2016	Contribution	5.3	0.3	950	55	179	55	0	0	0	0	
2305	City of Elkton	6/30/2015	Proportion	5.3	0.0	(33,192)	0	(1,877)	0	0	0	0	0	(
2305	City of Elkton	6/30/2015	Contribution	5.3	0.0	1,781	0	101	0	0	0	0	0	(
2306	City of Imbler	6/30/2020	Proportion	5.4	4.4	(36,230)	(29,521)	(6,709)	(6,709)	(6,709)	(6,709)	(6,709)	(2,685)	
2306	City of Imbler	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
2306	City of Imbler	6/30/2019	Proportion	5.3	3.3	11,468	7,140		2,164		2,164	648	0	
2306	City of Imbler	6/30/2019	Contribution	5.3	3.3	(3,131)	(1,949)		(591)	(591)	(591)	(176)	0	
2306	City of Imbler	6/30/2018	Proportion	5.2	2.2	10,532	4,457	2,025	2,025	2,025	407	0	0	1
2306	City of Imbler	6/30/2018	Contribution	5.2	2.2	(607)	(256)		(117)	(117)	(22)	0	0	1
2306	City of Imbler	6/30/2017	Proportion	5.2	1.2	4,349	1,005	836	836	169	0	0	0	
2306	City of Imbler	6/30/2017	Contribution	5.2	1.2	938	218	180	180	38	0	0	0	
2306	City of Imbler	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2306 2306	City of Imbler	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	963	53	182	53	0	0	0	0	
2306	City of Imbler City of Imbler	6/30/2015	Proportion Contribution	5.3	0.0	0	0	0	0	0	0	0	0	
2307	City of Yoncalla	6/30/2013	Proportion	5.4	4.4	127,804	104,137	23,667	23,667	23,667	23,667	23,667	9,469	
2307	City of Yoncalla	6/30/2020	Contribution	5.4	4.4	(1,485)	(1,210)		(275)	(275)	(275)	(275)		
2307	City of Yoncalla	6/30/2019	Proportion	5.3	3.3	(95,385)	(59,391)	(17,997)	(17,997)	(17,997)	(17,997)	(5,400)		
2307	City of Yoncalla	6/30/2019	Contribution	5.3	3.3	7,088	4,414	1,337	1,337	1,337	1.337	403	0	
2307	City of Yoncalla	6/30/2018	Proportion	5.2	2.2	(33,752)	(14,279)		(6,491)	(6,491)	(1,297)	0	0	
2307	City of Yoncalla	6/30/2018	Contribution	5.2	2.2	(8,382)	(3,546)		(1,612)	(1,612)	(322)	0	0	
2307	City of Yoncalla	6/30/2017	Proportion	5.2	1.2	38,149	8,805	7,336	7,336	1,469	(/	0	0	
2307	City of Yoncalla	6/30/2017	Contribution	5.2	1.2	(2,675)	(619)		(514)	(105)	0	0	0	
2307	City of Yoncalla	6/30/2016	Proportion	5.3	0.3	12,475	705	2,354	705	0	ō	0	0	
2307	City of Yoncalla	6/30/2016	Contribution	5.3	0.3	4,683	263	884	263	0	0	0	0	
2307	City of Yoncalla	6/30/2015	Proportion	5.3	0.0	(27,212)	0	(1,542)	0	0	0	0	0	
2307	City of Yoncalla	6/30/2015	Contribution	5.3	0.0	2,382	0	137	0	0	0	0	0	(
2308	City of North Powder	6/30/2020	Proportion	5.4	4.4	(66,435)	(54,132)		(12,303)	(12,303)	(12,303)	(12,303)		(
2308	City of North Powder	6/30/2020	Contribution	5.4	4.4	11,171	9,102	2,069	2,069	2,069	2,069	2,069	826	
2308	City of North Powder	6/30/2019	Proportion	5.3	3.3	(29,810)	(18,560)		(5,625)	(5,625)	(5,625)	(1,685)	0	
2308	City of North Powder	6/30/2019	Contribution	5.3	3.3	(8,023)	(4,995)		(1,514)	(1,514)	(1,514)	(453)	0	
2308	City of North Powder	6/30/2018	Proportion	5.2	2.2	17,455	7,384	3,357	3,357	3,357	670	0	0	
2308	City of North Powder	6/30/2018	Contribution	5.2	2.2	(6,663)	(2,820)		(1,281)	(1,281)	(258)	0	0	
2308	City of North Powder	6/30/2017	Proportion	5.2	1.2	(2,255)	(519)		(434)	(85)	0	0	0	
2308	City of North Powder	6/30/2017	Contribution	5.2	1.2	278	66	53	53	13	0	0	0	
2308 2308	City of North Powder City of North Powder	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(2,340) 236	(130) 11	(442) 45	(130) 11	0	0	0	0	
2308	City of North Powder City of North Powder	6/30/2016	Proportion	5.3	0.3	(2,173)	0	(123)	11	0	0	0	0	
2308	City of North Powder City of North Powder	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(2,173)	0	(123)	0	0	0	0	0	
2309	City of Gearhart	6/30/2019	Proportion	5.4	4.4	157,794	128,573	29,221	29,221	29,221	29,221	29,221	11,689	
2309	City of Gearhart	6/30/2020	Contribution	5.4	4.4	20,724	16,886	3,838	3.838	3,838	3,838	3,838	1,534	
2309	City of Gearhart	6/30/2020	Proportion	5.3	3.3	(224,589)	(139,839)		(42,375)	(42,375)	(42,375)	(12,714)		
2309	City of Gearhart	6/30/2019	Contribution	5.3	3.3	13,414	8,352	2,531	2,531	2,531	2,531	759	n	
2309	City of Gearhart	6/30/2018	Proportion	5.2	2.2	151.902	64.266	29,212	29,212	29.212	5.842	0	n	
2309	City of Gearhart	6/30/2018	Contribution	5.2	2.2	(35,843)	(15,164)		(6,893)	(6,893)	(1,378)	0	0	
2309	City of Gearhart	6/30/2017	Proportion	5.2	1.2	(25,538)	(5,894)		(4,911)	(983)	(1,570)	0	Ö	
2309	City of Gearhart	6/30/2017	Contribution	5.2	1.2	56,697	13,085	10,903	10,903	2,182	0	0	Ö	
2309	City of Gearhart	6/30/2016	Proportion	5.3	0.3	(6,074)	(344)		(344)	2,102	0	0	n	
	City of Gearhart	6/30/2016	Contribution	5.3	0.3	(281)	(16)		(16)	0	0	0	0	
2309														

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 2309	Employer Name City of Gearhart	Recognition 6/30/2015	Contribution	Amortization Period 5.3	Period 0.0	Outflow/(Inflow) 4,234	Outflow/(Inflow)	Expense 239	Expense	Expense	Expense	Expense	Expense 0	Subsequent Expense
2509	Port of The Dalles	6/30/2020	Proportion	5.4	0.0 4.4	4,234 (65,326)	(53,229)		(12,097)	(12,097)	(12,097)		(4,841)	0
2501	Port of The Dalles	6/30/2020	Contribution	5.4	4.4	1,467	1,195		272	272	272	272	107	0
2501	Port of The Dalles	6/30/2019	Proportion	5.3	3.3	(56,914)	(35,438)		(10,738)	(10,738)	(10,738)		0	0
2501	Port of The Dalles	6/30/2019	Contribution	5.3	3.3	(13,783)	(8,581)	(2,601)	(2,601)	(2,601)	(2,601)	(778)	0	0
2501	Port of The Dalles	6/30/2018	Proportion	5.2	2.2	1,202	509		231	231	47	0	0	0
2501	Port of The Dalles	6/30/2018	Contribution	5.2	2.2	(18,466)	(7,813)		(3,551)	(3,551)	(711)	0	0	0
2501	Port of The Dalles	6/30/2017	Proportion	5.2	1.2	13,137	3,033		2,526	507	0	0	0	0
2501	Port of The Dalles	6/30/2017	Contribution	5.2	1.2	(11,644)	(2,688)		(2,239)	(449)	0	0	0	0
2501 2501	Port of The Dalles Port of The Dalles	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	49,672 (12,326)	2,812 (696)		2,812 (696)	0	0	0	0	0
2501	Port of The Dalles	6/30/2015	Proportion	5.3	0.0	(424)	(696)	(2,326)	(696)	0	0	0	0	0
2501	Port of The Dalles	6/30/2015	Contribution	5.3	0.0	(5,975)	0	(340)	0	0	0	0	0	0
2507	Port of Astoria	6/30/2020	Proportion	5.4	4.4	(422,955)	(344,630)		(78,325)	(78,325)	(78,325)	(78,325)	(31,330)	
2507	Port of Astoria	6/30/2020	Contribution	5.4	4.4	41,171	33,547	7,624	7,624	7,624	7,624	7,624	3,051	0
2507	Port of Astoria	6/30/2019	Proportion	5.3	3.3	53,329	33,205	10,062	10,062	10,062	10,062	3,019	0	0
2507	Port of Astoria	6/30/2019	Contribution	5.3	3.3	(11,883)	(7,399)		(2,242)	(2,242)	(2,242)	(673)	0	0
2507	Port of Astoria	6/30/2018	Proportion	5.2	2.2	24,870	10,521	4,783	4,783	4,783	955	0	0	0
2507	Port of Astoria	6/30/2018	Contribution	5.2	2.2	18,380	7,775	3,535	3,535	3,535	705	0	0	0
2507	Port of Astoria	6/30/2017	Proportion	5.2	1.2	(130,098)	(30,022)		(25,019)	(5,003)	0	0	0	0
2507 2507	Port of Astoria	6/30/2017	Contribution	5.2 5.3	1.2 0.3	32,118	7,410 (2,020)		6,177 (2,020)	1,233	0	0	0	0
2507	Port of Astoria Port of Astoria	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(35,655) 43,208	(2,020)		(2,020)	0	0	0	0	0
2507	Port of Astoria	6/30/2015	Proportion	5.3	0.0	(22,250)	2,440	(1,260)	2,440	0	0	0	0	0
2507	Port of Astoria	6/30/2015	Contribution	5.3	0.0	32,440	0	1,835	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2020	Proportion	5.4	4.4	1,010,764	823,585	187,179	187,179	187,179	187,179	187,179	74,869	0
2508	Multnomah Drainage	6/30/2020	Contribution	5.4	4.4	125,519	102,275	23,244	23,244	23,244	23,244	23,244	9,299	0
2508	Multnomah Drainage	6/30/2019	Proportion	5.3	3.3	(167,516)	(104,302)	(31,607)	(31,607)	(31,607)	(31,607)	(9,481)	0	0
2508	Multnomah Drainage	6/30/2019	Contribution	5.3	3.3	13,307	8,285		2,511	2,511	2,511	752	0	0
2508	Multnomah Drainage	6/30/2018	Proportion	5.2	2.2	232,627	98,419		44,736	44,736	8,947	0	0	0
2508	Multnomah Drainage	6/30/2018	Contribution	5.2	2.2	(34,845)	(14,742)		(6,701)	(6,701)	(1,340)		0	0
2508	Multnomah Drainage	6/30/2017	Proportion	5.2	1.2	157,090	36,250		30,210	6,040	0	0	0	0
2508 2508	Multnomah Drainage Multnomah Drainage	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	38,514 166,401	8,886 9,421	7,407 31,396	7,407 9,421	1,479 0	0	0	0	0
2508	Multnomah Drainage	6/30/2016	Contribution	5.3	0.3	57,120	3,235		3,235	0	0	0	0	0
2508	Multnomah Drainage	6/30/2015	Proportion	5.3	0.0	86,729	0,200		0,233	0	0	0	0	0
2508	Multnomah Drainage	6/30/2015	Contribution	5.3	0.0	64.393	0	3,643	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Proportion	5.4	4.4	100,647	82,009	18,638	18,638	18,638	18,638	18,638	7,457	0
2510	Horsefly Irrigation District	6/30/2020	Contribution	5.4	4.4	(9,422)	(7,677)	(1,745)	(1,745)	(1,745)	(1,745)		(697)	0
2510	Horsefly Irrigation District	6/30/2019	Proportion	5.3	3.3	116,111	72,295		21,908	21,908	21,908	6,571	0	0
2510	Horsefly Irrigation District	6/30/2019	Contribution	5.3	3.3	2,234	1,390	422	422	422	422	124	0	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	5.2	2.2	(39,991)	(16,918)		(7,691)	(7,691)	(1,536)	0	0	0
2510 2510	Horsefly Irrigation District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	9,460 (5,517)	4,003 (1,273)		1,819 (1,061)	1,819 (212)	365 0	0	0	0
2510	Horsefly Irrigation District Horsefly Irrigation District	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	7,594	1,754	1,460	1,460	294	0	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	5.3	0.3	(11,163)	(633)		(633)	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Contribution	5.3	0.3	9,835	555		555	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2015	Proportion	5.3	0.0	41,041	0		0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2015	Contribution	5.3	0.0	4,619	0	259	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Proportion	5.4	4.4	55,205	44,982		10,223	10,223	10,223	10,223	4,090	0
2511	Grants Pass Irrigation District	6/30/2020	Contribution	5.4	4.4	14,040	11,440		2,600	2,600	2,600	2,600	1,040	0
2511	Grants Pass Irrigation District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(239,308) 7,803	(149,004) 4,859		(45,152) 1,472	(45,152) 1,472	(45,152) 1.472	(13,548) 443	0	0
2511 2511	Grants Pass Irrigation District	6/30/2019	Proportion	5.3 5.2	3.3 2.2	7,803 (14,820)	4,859 (6,270)		1,472 (2,850)	1,472 (2,850)	1,472		0	0
2511	Grants Pass Irrigation District Grants Pass Irrigation District	6/30/2018	Contribution	5.2	2.2	(14,820) (27,096)	(6,270)		(2,850)	(2,850)	(570)		0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	5.2	1.2	46,529	10,737	8,948	8,948	1,789	(1,041)		0	0
2511	Grants Pass Irrigation District	6/30/2017	Contribution	5.2	1.2	(3,819)	(883)		(734)	(149)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	5.3	0.3	(9,708)	(548)		(548)	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Contribution	5.3	0.3	5,920	335	1,117	335	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Proportion	5.3	0.0	(51,491)	0	(2,916)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Contribution	5.3	0.0	5,125	0	290	0	0	0	0	0	0
2512	Port of Portland	6/30/2020	Proportion	5.4	4.4	(2,848,334)	(2,320,865)		(527,469)	(527,469)	(527,469)		(210,989)	0
2512	Port of Portland	6/30/2020	Contribution	5.4	4.4	(2,225,928)	(1,813,719)		(412,209)	(412,209)	(412,209)	(412,209)	(164,883)	0
2512	Port of Portland	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(16,929,971)	(10,541,303)		(3,194,334)	(3,194,334)	(3,194,334)	(958,301)	0	0
2512 2512	Port of Portland Port of Portland	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	32,215,548 (341,240)	20,058,738 (144,371)	6,078,405 (65,623)	6,078,405 (65,623)	6,078,405 (65,623)	6,078,405 (13,125)	1,823,523	0	0
	Port of Portland	6/30/2018	Proportion Contribution	5.2	2.2	(2,484,162)	(1,050,993)		(477,723)	(477,723)	(95,547)		0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Measurement Period for Initial	Source of Employer	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2512	Port of Portland	6/30/2017	Proportion	5.2	1.2	1,631,001	376,385	313,654	313,654	62,731	0	0	0	
2512	Port of Portland	6/30/2017	Contribution	5.2	1.2	(1,063,273)	(245,369)	(204,476)	(204,476)	(40,893)	0	0	0	
2512	Port of Portland	6/30/2016	Proportion	5.3	0.3	(3,646,427)	(206,402)		(206,402)	0	0	0	0	
2512 2512	Port of Portland Port of Portland	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(929,592) 3,964,238	(52,617)	(175,395) 224,393	(52,617)	0	0	0	0	
2512	Port of Portland	6/30/2015	Contribution	5.3	0.0	(1,093,264)	0	(61,884)	0	0	0	0	0	
2512	Port of Coos Bay	6/30/2020	Proportion	5.4	4.4	(552,304)	(450,025)		(102,279)	(102,279)	(102,279)	(102,279)	(40,909)	
2513	Port of Coos Bay	6/30/2020	Contribution	5.4	4.4	(69,704)	(56,796)		(12,908)	(12,908)	(12,908)	(12,908)	(5,164)	
2513	Port of Coos Bay	6/30/2019	Proportion	5.3	3.3	(234,283)	(145,875)		(44,204)	(44,204)		(13,263)	(0,101)	
2513	Port of Coos Bay	6/30/2019	Contribution	5.3	3.3	(138,467)	(86,215)		(26,126)	(26,126)	(26,126)	(7,837)	0	
2513	Port of Coos Bay	6/30/2018	Proportion	5.2	2.2	552,423	233,718	106,235	106,235	106,235	21,248	0	0	
2513	Port of Coos Bay	6/30/2018	Contribution	5.2	2.2	(106,992)	(45,267)	(20,575)	(20,575)	(20,575)	(4,117)	0	0	
2513	Port of Coos Bay	6/30/2017	Proportion	5.2	1.2	305,131	70,415	58,679	58,679	11,736	0	0	0	
2513	Port of Coos Bay	6/30/2017	Contribution	5.2	1.2	45,675	10,539	8,784	8,784	1,755	0	0	0	
2513	Port of Coos Bay	6/30/2016	Proportion	5.3	0.3	(10,316)	(586)	(1,946)	(586)	0	0	0	0	
2513	Port of Coos Bay	6/30/2016	Contribution	5.3	0.3	44,495	2,520	8,395	2,520	0	0	0	0	
2513	Port of Coos Bay	6/30/2015	Proportion	5.3	0.0	(151,625)	0	(8,585)	0	0	0	0	0	
2513	Port of Coos Bay	6/30/2015	Contribution	5.3	0.0	16,832	0	952	0	0	0	0	0	
2515	Klamath County Fire District 1	6/30/2020	Proportion	5.4	4.4	2,402,692	1,957,749	444,943	444,943	444,943	444,943	444,943	177,977	
2515	Klamath County Fire District 1	6/30/2020	Contribution	5.4	4.4	(507,814)	(413,774)		(94,040)	(94,040)	(94,040)	(94,040)	(37,614)	
2515	Klamath County Fire District 1	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(380,641)	(237,003)		(71,819)	(71,819)	(71,819)	(21,546)	0	
2515 2515	Klamath County Fire District 1	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(636,698) 864,868	(396,434)	(120,132) 166,321	(120,132) 166,321	(120,132) 166,321	(120,132)	(36,038)	0	
	Klamath County Fire District 1	6/30/2018	Proportion	5.2 5.2	2.2		365,905				33,263	. 0	0	
2515 2515	Klamath County Fire District 1 Klamath County Fire District 1	6/30/2018 6/30/2017	Contribution Proportion	5.2	1.2	(470,785) (397,840)	(199,177) (91,808)	(90,536) (76,508)	(90,536) (76,508)	(90,536) (15,300)	(18,105)	0	0	
2515 2515	Klamath County Fire District 1 Klamath County Fire District 1	6/30/2017	Contribution	5.2	1.2	(161,774)	(37,334)	(31,110)	(76,508)	(6,224)	0	0	0	
2515	Klamath County Fire District 1	6/30/2016	Proportion	5.3	0.3	(279,118)	(15,798)	(52,664)	(15,798)	(0,224)	0	0	0	
2515	Klamath County Fire District 1	6/30/2016	Contribution	5.3	0.3	(80,901)	(4,581)	(15,264)	(4,581)	0	0	0	0	
2515	Klamath County Fire District 1	6/30/2015	Proportion	5.3	0.0	(626,486)	(4,301)	(35,461)	(4,501)	0	0	0	0	
2515	Klamath County Fire District 1	6/30/2015	Contribution	5.3	0.0	252,737	0	14,307	0	0	0	0	0	
2518	Clackamas County Housing Authority	6/30/2020	Proportion	5.4	4.4	(282,582)	(230,252)		(52,330)	(52,330)	(52,330)		(20,932)	
2518	Clackamas County Housing Authority	6/30/2020	Contribution	5.4	4.4	170.125	138.620	31,505	31.505	31,505	31.505	31.505	12.600	
2518	Clackamas County Housing Authority	6/30/2019	Proportion	5.3	3.3	205,757	128,113	38,822	38,822	38,822	38,822	11,647	0	
2518	Clackamas County Housing Authority	6/30/2019	Contribution	5.3	3.3	59,122	36,812	11,155	11,155	11,155	11,155	3,347	0	
2518	Clackamas County Housing Authority	6/30/2018	Proportion	5.2	2.2	(204,616)	(86,569)	(39,349)	(39,349)	(39,349)	(7,871)	0	0	
2518	Clackamas County Housing Authority	6/30/2018	Contribution	5.2	2.2	34,752	14,703	6,683	6,683	6,683	1,337	0	0	
2518	Clackamas County Housing Authority	6/30/2017	Proportion	5.2	1.2	(230,166)	(53,114)		(44,263)	(8,851)	0	0	0	
2518	Clackamas County Housing Authority	6/30/2017	Contribution	5.2	1.2	109,148	25,188	20,990	20,990	4,198	0	0	0	
2518	Clackamas County Housing Authority	6/30/2016	Proportion	5.3	0.3	(144,335)	(8,170)		(8,170)	0	0	0	0	
2518	Clackamas County Housing Authority	6/30/2016	Contribution	5.3	0.3	57,811	3,271	10,908	3,271	0	0	0	0	
2518	Clackamas County Housing Authority	6/30/2015	Proportion	5.3	0.0	(135,008)	0	(7,643)	0	0	0	0	0	
2518	Clackamas County Housing Authority	6/30/2015	Contribution	5.3	0.0	38,805	0	2,195	0	0	0	0	0	
2519	Home Forward	6/30/2020	Proportion	5.4	4.4	1,109,587	904,108	205,479	205,479	205,479	205,479	205,479	82,192	
2519	Home Forward	6/30/2020	Contribution	5.4 5.3	4.4 3.3	91,729	74,742	16,987	16,987	16,987	16,987 75,843	16,987	6,794	
2519 2519	Home Forward Home Forward	6/30/2019	Proportion Contribution	5.3 5.3	3.3	401,969 (598,549)	250,283	75,843	75,843	75,843	75,843 (112,934)	22,754 (33,879)	0	
2519	Home Forward	6/30/2019 6/30/2018	Proportion	5.3 5.2	3.3 2.2	(598,549)	(372,681) 78,995	(112,934) 35,908	(112,934) 35,908	(112,934) 35,908	7,179	(33,879)	0	
2519	Home Forward	6/30/2018	Contribution	5.2	2.2	(418,975)	(177,259)	(80,572)	(80,572)	(80,572)	(16,115)	. 0	0	
2519	Home Forward	6/30/2017	Proportion	5.2	1.2	(1,192,585)	(275,213)		(229,343)	(45,870)	(10,110,	0	n	
2519	Home Forward	6/30/2017	Contribution	5.2	1.2	(122.353)	(28.237)	(23.529)	(23,529)	(4,708)	0	0	0	
2519	Home Forward	6/30/2016	Proportion	5.3	0.3	(466,882)	(26,427)	(88,091)	(26,427)	(.,700)	0	0	0	
2519	Home Forward	6/30/2016	Contribution	5.3	0.3	(142,708)	(8,078)		(8,078)	0	0	0	0	
2519	Home Forward	6/30/2015	Proportion	5.3	0.0	240,669	o o	13,624	o o	0	0	0	0	
2519	Home Forward	6/30/2015	Contribution	5.3	0.0	(100,900)	0	(5,710)	0	0	0	0	0	
2521	League of Oregon Cities	6/30/2020	Proportion	5.4	4.4	(398,608)	(324,792)		(73,816)	(73,816)				
2521	League of Oregon Cities	6/30/2020	Contribution	5.4	4.4	(8,599)	(7,007)	(1,592)	(1,592)	(1,592)		(1,592)		
2521	League of Oregon Cities	6/30/2019	Proportion	5.3	3.3	(255,862)	(159,310)		(48,276)	(48,276)		(14,482)		
2521	League of Oregon Cities	6/30/2019	Contribution	5.3	3.3	(135,005)	(84,059)	(25,473)	(25,473)	(25,473)	(25,473)	(7,640)	0	
2521	League of Oregon Cities	6/30/2018	Proportion	5.2	2.2	1,818,611	769,412	349,733	349,733	349,733	69,946	0	0	
2521	League of Oregon Cities	6/30/2018	Contribution	5.2	2.2	(147,079)	(62,227)	(28,284)	(28,284)	(28,284)	(5,659)	0	0	
2521	League of Oregon Cities	6/30/2017	Proportion	5.2	1.2	(4,621,158)	(1,066,422)		(888,684)	(177,738)	0	0	0	
2521	League of Oregon Cities	6/30/2017	Contribution	5.2	1.2	56,569	13,053	10,879	10,879	2,174	0	0	0	
2521	League of Oregon Cities	6/30/2016	Proportion	5.3	0.3	(68,180)	(3,860)	(12,864)	(3,860)	0	0	0	0	
2521	League of Oregon Cities	6/30/2016	Contribution	5.3	0.3	70,663	3,999	13,333	3,999	0	0	0	0	
2521	League of Oregon Cities	6/30/2015	Proportion	5.3	0.0	(88,167)	0	(4,991)	0	0	0	0	0	
		6/30/2015	Contribution	5.3	0.0	48,675	۸	2,755	0	0	0	0	Λ.	
2521 2522	League of Oregon Cities Lane Council of Governments	6/30/2020	Proportion	5.4	4.4	(2,737,451)	(2,230,516)		(506,935)	(506,935)	(506,935)	(506,935)	(202,776)	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number	Employer Name	Recognition	Contribution	Amortization Period	Period 4.4		1,000,699	Expense	Expense	Expense 227 422	Expense 227 422	Expense 227 422	Expense 90,971	Subsequent Expense
2522 2522	Lane Council of Governments Lane Council of Governments	6/30/2020 6/30/2019	Proportion	5.4 5.3	3.3	1,228,131 177,960	1,000,699	227,432 33,577	227,432 33,577	227,432 33,577	227,432 33,577	227,432 10,075	90,971	0
2522	Lane Council of Governments	6/30/2019	Contribution	5.3	3.3	(1,248,633)	(777,451)		(235,591)	(235,591)	(235,591)	(70,678)	0	0
2522	Lane Council of Governments	6/30/2018	Proportion	5.2	2.2	414,795	175,491	79,768	79,768	79,768	15,955	(10,010)	0	0
2522	Lane Council of Governments	6/30/2018	Contribution	5.2	2.2	(327,458)	(138,539)		(62,973)	(62,973)	(12,593)	0	0	Ö
2522	Lane Council of Governments	6/30/2017	Proportion	5.2	1.2	654,736	151,092		125,911	25,181	0	0	0	0
2522	Lane Council of Governments	6/30/2017	Contribution	5.2	1.2	100,940	23,292	19,412	19,412	3,880	0	0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	5.3	0.3	(629,865)	(35,655)	(118,842)	(35,655)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2016	Contribution	5.3	0.3	304,356	17,226	57,426	17,226	0	0	0	0	0
2522	Lane Council of Governments	6/30/2015	Proportion	5.3	0.0	732,756	0	41,476	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2015	Contribution	5.3	0.0	196,195	0	11,105	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2020	Proportion	5.4	4.4	139,877	113,974		25,903	25,903	25,903	25,903	10,362	0
2526	Clatskanie PUD	6/30/2020	Contribution	5.4	4.4	38,620	31,468		7,152	7,152	7,152	7,152	2,860	0
2526	Clatskanie PUD	6/30/2019	Proportion	5.3	3.3	(2,186,773)	(1,361,575)		(412,599)	(412,599)	(412,599)	(123,778)	0	0
2526	Clatskanie PUD	6/30/2019	Contribution	5.3	3.3	2,123,145	1,321,959		400,593	400,593	400,593	120,180	0	0
2526	Clatskanie PUD	6/30/2018	Proportion	5.2	2.2	590,816	249,962	113,618	113,618	113,618	22,726	0	0	0
2526	Clatskanie PUD	6/30/2018	Contribution	5.2	2.2	(164,384)	(69,548)		(31,612)	(31,612)	(6,324)	0	0	0
2526 2526	Clatskanie PUD Clatskanie PUD	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(159,099) 148,246	(36,715) 34,210		(30,596) 28,509	(6,119) 5,701	0	0	0	0
2526	Clatskanie PUD Clatskanie PUD			5.2	0.3				28,509 (5.116)	5,701	0	0	0	0
2526 2526	Clatskanie PUD Clatskanie PUD	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(90,391) 148,898	(5,116) 8,428		(5,116) 8,428	0	0	0	0	0
2526 2526	Clatskanie PUD Clatskanie PUD	6/30/2015		5.3	0.3	(203,684)	8,428		8,428	0	0	0	0	0
2526	Clatskanie PUD	6/30/2015	Proportion Contribution	5.3	0.0	166,337	0	9,417	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Proportion	5.4	4.4	182,481	148,688		33,793	33,793	33,793	33,793	13,516	0
2527	Describes Valley Water District	6/30/2020	Contribution	5.4	4.4	(54,899)	(44,733)		(10,166)	(10,166)	(10,166)	(10,166)	(4,069)	0
2527	Deschutes Valley Water District	6/30/2019	Proportion	5.3	3.3	(217,496)	(135,422)		(41,037)	(41,037)	(41,037)	(12,311)	(4,003)	0
2527	Deschutes Valley Water District	6/30/2019	Contribution	5.3	3.3	385,910	240,284	72,813	72,813	72,813	72,813	21,845	0	0
2527	Deschutes Valley Water District	6/30/2018	Proportion	5.2	2.2	(533,996)	(225,920)		(102,692)	(102,692)	(20,536)	21,818	0	Ö
2527	Deschutes Valley Water District	6/30/2018	Contribution	5.2	2.2	2,001,320	846,713		384,869	384,869	76,975	0	0	o o
2527	Deschutes Valley Water District	6/30/2017	Proportion	5.2	1.2	(487,624)	(112,528)		(93,774)	(18,754)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Contribution	5.2	1.2	45,606	10,526	8,770	8,770	1,756	0	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	5.3	0.3	40,347	2,282	7,613	2,282	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Contribution	5.3	0.3	14,169	804	2,673	804	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Proportion	5.3	0.0	(266,795)	0	(15,100)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Contribution	5.3	0.0	56,720	0	3,210	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Proportion	5.4	4.4	(126,649)	(103,195)		(23,454)	(23,454)	(23,454)	(23,454)	(9,379)	0
2528	Columbia River Fire & Rescue	6/30/2020	Contribution	5.4	4.4	24,917	20,303		4,614	4,614	4,614	4,614	1,847	0
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	5.3	3.3	(591,735)	(368,439)		(111,648)	(111,648)	(111,648)	(33,495)	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Contribution	5.3	3.3	(236,573)	(147,301)		(44,636)	(44,636)	(44,636)	(13,393)	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	5.2	2.2	806,375	341,159	155,072	155,072	155,072	31,015	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Contribution	5.2	2.2	(196,476)	(83,124)		(37,784)	(37,784)	(7,556)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	5.2	1.2 1.2	(101,644)	(23,456)		(19,547)	(3,909)	0	0	0	0
2528 2528	Columbia River Fire & Rescue	6/30/2017	Contribution	5.2 5.3	1.2 0.3	46,771 (171,171)	10,795	8,994	8,994	1,801	0	0	0	0
2528 2528	Columbia River Fire & Rescue	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(171,171)	(9,691) (707)		(9,691) (707)	0	0	0	0	0
2528	Columbia River Fire & Rescue Columbia River Fire & Rescue	6/30/2015	Proportion	5.3	0.0	(118,027)	(101)	(6,682)	(101)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Contribution	5.3	0.0	13,263	0	753	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2020	Proportion	5.4	4.4	27,445	22,363		5,082	5,082	5,082	5,082	2,035	0
2529	East Fork Irrigation District	6/30/2020	Contribution	5.4	4.4	(4,187)	(3,412)		(775)	(775)	(775)	(775)	(312)	
2529	East Fork Irrigation District	6/30/2019	Proportion	5.3	3.3	128.959	80,295	24,332	24.332	24.332	24.332	7.299	0	0
2529	East Fork Irrigation District	6/30/2019	Contribution	5.3	3.3	(15,649)	(9,743)		(2,953)	(2,953)	(2,953)	(884)	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	5.2	2.2	(70,139)	(29,675)		(13,488)	(13,488)	(2,699)	0	0	0
2529	East Fork Irrigation District	6/30/2018	Contribution	5.2	2.2	6,882	2,913	1,323	1,323	1,323	267	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	5.2	1.2	(35,292)	(8,144)	(6,787)	(6,787)	(1,357)	0	0	0	0
2529	East Fork Irrigation District	6/30/2017	Contribution	5.2	1.2	6,018	1,390	1,157	1,157	233	0	0	0	0
2529	East Fork Irrigation District	6/30/2016	Proportion	5.3	0.3	39,747	2,252	7,499	2,252	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2016	Contribution	5.3	0.3	1,630	90		90	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2015	Proportion	5.3	0.0	(7,641)	0	(431)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2015	Contribution	5.3	0.0	7,865	0	445	0	0	0	0	0	0
2530	River Road Water District	6/30/2020	Proportion	5.4	4.4	63,750	51,944		11,806	11,806	11,806	11,806	4,720	0
2530	River Road Water District	6/30/2020	Contribution	5.4	4.4	(67,697)	(55,161)		(12,536)	(12,536)	(12,536)	(12,536)	(5,017)	0
2530	River Road Water District	6/30/2019	Proportion	5.3	3.3	(69,119)	(43,037)		(13,041)	(13,041)	(13,041)	(3,914)	0	0
2530	River Road Water District	6/30/2019	Contribution	5.3	3.3	(63,468)	(39,518)		(11,975)	(11,975)	(11,975)	(3,593)	0	0
2530	River Road Water District	6/30/2018	Proportion	5.2	2.2	25,528	10,801	4,909	4,909	4,909	983	0	0	0
2530	River Road Water District	6/30/2018	Contribution	5.2	2.2	(55,695)	(23,562)		(10,711)	(10,711)	(2,140)	0	0	0
2530	River Road Water District	6/30/2017 6/30/2017	Proportion	5.2 5.2	1.2 1.2	(29,452) (41,997)	(6,796) (9,693)		(5,664) (8,076)	(1,132) (1,617)	0	0	0	0
2530	River Road Water District		Contribution										0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2530	River Road Water District	6/30/2016	Proportion	5.3	0.3	(41,167)	(2,332)	(7,767)	(2,332)	0	0	0	0	0
2530	River Road Water District	6/30/2016	Contribution	5.3	0.3	(33,824)	(1,914)	(6,382)	(1,914)	0	0	0	0	0
2530	River Road Water District	6/30/2015	Proportion	5.3	0.0	(56,703)	0	(3,208)	0	0	0	0	0	0
2530	River Road Water District	6/30/2015	Contribution	5.3	0.0	(37,159)	0	(2,104)	. 0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2020	Proportion	5.4	4.4	(367,786)	(299,677)	(68,109)	(68,109)	(68,109)	(68,109)	(68,109)	(27,241)	0
2531 2531	Oregon School Boards Association	6/30/2020	Contribution	5.4 5.3	4.4 3.3	45,890 648,241	37,392 403,621	8,498 122,310	8,498 122,310	8,498 122,310	8,498 122,310	8,498 36,691	3,400	0
2531	Oregon School Boards Association Oregon School Boards Association	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(90,804)	(56,538)	(17,133)	(17,133)	(17,133)	(17,133)	(5,139)	0	0
2531	Oregon School Boards Association	6/30/2018	Proportion	5.2	2.2	173,539	73,420	33,373	33,373	33,373	6,674	(0,100)	0	0
2531	Oregon School Boards Association	6/30/2018	Contribution	5.2	2.2	116,345	49,223	22,374	22,374	22,374	4.475	Ö	0	Ö
2531	Oregon School Boards Association	6/30/2017	Proportion	5.2	1.2	(327,003)	(75,463)	(62,885)	(62,885)	(12,578)	0	0	0	0
2531	Oregon School Boards Association	6/30/2017	Contribution	5.2	1.2	56,546	13,050	10,874	10,874	2,176	0	0	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	5.3	0.3	(85,529)	(4,839)	(16,138)	(4,839)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2016	Contribution	5.3	0.3	123,380	6,985	23,279	6,985	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2015	Proportion	5.3	0.0	(201,281)	0	(11,391)	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2015	Contribution	5.3	0.0 4.4	97,670	0 (167,325)	5,530	(20.020)	(20.020)	(38,028)	(38,028)	(15.212)	0
2533 2533	Owyhee Irrigation District Owyhee Irrigation District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(205,353) 38.998	31,776	(38,028) 7,222	(38,028) 7,222	(38,028) 7,222	7,222	7,222	(15,213) 2,888	0
2533 2533	Owyhee Irrigation District	6/30/2020	Proportion	5.4	3.3	38,998 75,244	46,850	14,197	14,197	14,197	14,197	4,259	2,888	0
2533	Owyhee Irrigation District	6/30/2019	Contribution	5.3	3.3	(2,388)	(1,486)	(451)	(451)	(451)	(451)	(133)	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	5.2	2.2	(134,999)	(57,116)	(25,961)	(25,961)	(25,961)	(5,194)	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Contribution	5.2	2.2	86,392	36,550	16,614	16,614	16,614	3,322	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	5.2	1.2	(176,025)	(40,621)	(33,851)	(33,851)	(6,770)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Contribution	5.2	1.2	93,659	21,615	18,011	18,011	3,604	0	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	5.3	0.3	(234,973)	(13,298)	(44,335)	(13,298)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Contribution	5.3	0.3	88,296	4,996	16,660	4,996	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2015	Proportion	5.3	0.0	(373,606)	0	(21,146)	0	0	0	0	0	0
2533 2535	Owyhee Irrigation District Athena Cemetary Maintenance District 1	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	75,834 0	0	4,294	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2535 2535	Athena Cemetary Maintenance District 1 Athena Cemetary Maintenance District 1	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1 Athena Cemetary Maintenance District 1	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Proportion	5.4	4.4	0	0	0	ő	0	0	Ö	0	0
2536	Valley View Cemetery	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Contribution	5.3	3.3	122	76	23	23	23	23	7	0	0
2536	Valley View Cemetery	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2536 2536	Valley View Cemetery Valley View Cemetery	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
2536 2536	Valley View Cemetery Valley View Cemetery	6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	199	47	38	38	0	0	0	0	0
2536	Valley View Cemetery Valley View Cemetery	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2020	Proportion	5.4	4.4	(39,386)	(32,092)	(7,294)	(7,294)	(7,294)	(7,294)	(7,294)	(2,916)	0
2538	Clackamas Vector Control	6/30/2020	Contribution	5.4	4.4	7,619	6,208	1,411	1,411	1,411	1,411	1,411	564	0
2538	Clackamas Vector Control	6/30/2019	Proportion	5.3	3.3	(41,653)	(25,935)	(7,859)	(7,859)	(7,859)	(7,859)	(2,358)	0	0
2538 2538	Clackamas Vector Control Clackamas Vector Control	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(25,282) (45,394)	(15,742) (19,204)	(4,770) (8,730)	(4,770) (8,730)	(4,770) (8,730)	(4,770) (1,744)	(1,432)	0	0
2538 2538	Clackamas Vector Control Clackamas Vector Control	6/30/2018	Contribution	5.2 5.2	2.2	(14,028)	(5,934)	(8,730)	(2,698)	(8,730)	(538)	0	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	5.2	1.2	180,371	41,623	34,687	34,687	6,936	(556)	0	0	0
2538	Clackamas Vector Control	6/30/2017	Contribution	5.2	1.2	(9,703)	(2,239)	(1,866)	(1,866)	(373)	0	0	0	0
2538	Clackamas Vector Control	6/30/2016	Proportion	5.3	0.3	(181,143)	(10,253)	(34,178)	(10,253)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2016	Contribution	5.3	0.3	26,816	1,516	5,060	1,516	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2015	Proportion	5.3	0.0	(2,812)	0	(157)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2015	Contribution	5.3	0.0	6,392	0	362	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2020	Proportion	5.4	4.4	35,466	28,898	6,568	6,568	6,568	6,568	6,568	2,626	0
2540	West Extension Irrigation District	6/30/2020	Contribution	5.4	4.4 3.3	(22,881)	(18,644)	(4,237)	(4,237)	(4,237)	(4,237)	(4,237)	(1,696)	0
2540	West Extension Irrigation District	6/30/2019	Proportion	5.3	3.3	(36,507)	(22,731)	(6,888)	(6,888)	(6,888)	(6,888)	(2,067)	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2540	West Extension Irrigation District	6/30/2019	Contribution	5.3	3.3	(10,633)	(6,621)		(2,006)		(2,006)	(603)	0	0
2540 2540	West Extension Irrigation District	6/30/2018	Proportion	5.2 5.2	2.2	(593) (19,147)	(251) (8,101)		(114) (3,682)		(23)	0	0	0
2540 2540	West Extension Irrigation District West Extension Irrigation District	6/30/2018 6/30/2017	Contribution Proportion	5.2	2.2 1.2	98,245	(8,101)		(3,682)	(3,682)	(737)	0	0	0
2540	West Extension Irrigation District	6/30/2017	Contribution	5.2	1.2	(13,571)	(3,131)		(2,610)		0	0	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	5.3	0.3	(69,880)	(3,955)		(3,955)		0	0	0	0
2540	West Extension Irrigation District	6/30/2016	Contribution	5.3	0.3	1,254	69	237	69	0	ō	0	0	0
2540	West Extension Irrigation District	6/30/2015	Proportion	5.3	0.0	(21,454)	0	(1,214)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2015	Contribution	5.3	0.0	(9,044)	0	(514)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Proportion	5.4	4.4	59,139	48,187		10,952		10,952	10,952	4,379	0
2541	Jackson County Vector Control District	6/30/2020	Contribution	5.4	4.4	(25,574)	(20,838)		(4,736)		(4,736)	(4,736)	(1,894)	0
2541	Jackson County Vector Control District	6/30/2019	Proportion	5.3	3.3	50,050	31,164	9,443	9,443	9,443	9,443	2,835	0	0
2541	Jackson County Vector Control District	6/30/2019	Contribution	5.3	3.3	(10,622)	(6,614)		(2,004)		(2,004)	(602)	0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	5.2	2.2	44,010	18,621	8,463	8,463	8,463	1,695	0	0	0
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(8,411) (42,619)	(3,557) (9,835)		(1,618) (8,196)		(321)	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Contribution	5.2	1.2	1,733	(9,635)	333	333		0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	5.3	0.3	1,733	5.950		5.950		0	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Contribution	5.3	0.3	(4.492)	(252)		(252)		0	0	0	0
2541	Jackson County Vector Control District	6/30/2015	Proportion	5.3	0.0	(135,323)	0		0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2015	Contribution	5.3	0.0	8,797	0	497	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2020	Proportion	5.4	4.4	26,043	21,220	4,823	4,823	4,823	4,823	4,823	1,928	0
2542	Rainbow Water District	6/30/2020	Contribution	5.4	4.4	(10,190)	(8,303)	(1,887)	(1,887)	(1,887)	(1,887)	(1,887)	(755)	0
2542	Rainbow Water District	6/30/2019	Proportion	5.3	3.3	13,206	8,222	2,492	2,492	2,492	2,492	746	0	0
2542	Rainbow Water District	6/30/2019	Contribution	5.3	3.3	(9,213)	(5,737)		(1,738)		(1,738)	(523)	0	0
2542	Rainbow Water District	6/30/2018	Proportion	5.2	2.2	66,414	28,098	12,772	12,772	12,772	2,554	0	0	0
2542	Rainbow Water District	6/30/2018	Contribution	5.2	2.2	7,027	2,974	1,351	1,351	1,351	272	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	5.2	1.2	803	187	154	154	33	0	0	0	0
2542	Rainbow Water District Rainbow Water District	6/30/2017	Contribution	5.2	1.2	22,176	5,116		4,265	851	0	0	0	0
2542 2542	Rainbow Water District Rainbow Water District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(14,303) 22,069	(808) 1,249		(808) 1,249		0	0	0	0
2542	Rainbow Water District	6/30/2015	Proportion	5.3	0.0	(68,206)	1,249	(3,861)	1,249	0	0	0	0	0
2542	Rainbow Water District	6/30/2015	Contribution	5.3	0.0	16,158	0	913	0	0	0	0	0	0
2545	Council of Governments	6/30/2020	Proportion	5.4	4.4	1,496,750	1,219,574		277,176	277,176	277,176	277,176	110,870	0
2545	Council of Governments	6/30/2020	Contribution	5.4	4.4	5,778	4,708		1,070	1,070	1,070	1,070	428	0
2545	Council of Governments	6/30/2019	Proportion	5.3	3.3	553,304	344,510	104,397	104,397	104,397	104,397	31,319	0	0
2545	Council of Governments	6/30/2019	Contribution	5.3	3.3	(229,880)	(143,132)	(43,374)	(43,374)	(43,374)	(43,374)	(13,010)	0	0
2545	Council of Governments	6/30/2018	Proportion	5.2	2.2	(328,476)	(138,972)		(63,168)		(12,636)	0	0	0
2545	Council of Governments	6/30/2018	Contribution	5.2	2.2	(167,698)	(70,948)		(32,250)		(6,448)	0	0	0
2545	Council of Governments	6/30/2017	Proportion	5.2	1.2	(770,912)	(177,904)		(148,252)		0	0	0	0
2545 2545	Council of Governments	6/30/2017	Contribution	5.2	1.2	(63,639)	(14,687)		(12,238)		0	0	0	0
2545 2545	Council of Governments	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(86,568) 2,611	(4,898) 146	(16,334) 493	(4,898) 146	0	0	0	0	0
2545 2545	Council of Governments Council of Governments	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	(86,250)	146	(4,880)	146	0	0	0	0	0
2545	Council of Governments	6/30/2015	Contribution	5.3	0.0	52,648	0	2,978	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Proportion	5.4	4.4	02,0.0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2547 2547	Metzger Water District Metzger Water District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	0	0	0	0	0	0	0	0	0
2549	Roque River Fire District	6/30/2020	Proportion	5.4	4.4	(53,618)	(43.689)	-	(9,929)	(9,929)	(9,929)	(9,929)	(3,973)	0
2549	Rogue River Fire District	6/30/2020	Contribution	5.4	4.4	(20,463)	(16,674)		(3,789)		(3,789)	(3,789)	(3,973)	
2549	Rogue River Fire District	6/30/2019	Proportion	5.3	3.3	165,966	103,338	31,314	31,314	31,314	31,314	9,396	(1,516)	0
2549	Roque River Fire District	6/30/2019	Contribution	5.3	3.3	(42,514)	(26,470)		(8,022)		(8,022)	(2,404)	0	0
2549	Rogue River Fire District	6/30/2018	Proportion	5.2	2.2	61,348	25,954	11,798	11,798	11,798	2,358	0	0	0
2549	Rogue River Fire District	6/30/2018	Contribution	5.2	2.2	3,752	1,586	722	722	722	142	0	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	5.2	1.2	(107,245)	(24,749)		(20,624)		0	0	0	0
2549	Rogue River Fire District	6/30/2017	Contribution	5.2	1.2	38,933	8,985	7,487	7,487	1,498	0	0	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	95,024 8,609	5,379	17,929	5,379 489	0	0	0	0	0
2549	Rogue River Fire District	6/30/2016	Contribution				489	1,624		0	0	0		0

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

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		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of					Measurement Period +4		
Number 2549	Employer Name	Recognition		Amortization Period	Period 0.0		Outflow/(Inflow)	Expense (2.042)	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2549 2549	Rogue River Fire District Rogue River Fire District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(69,612) 32,710	0	(3,942) 1,850	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2020	Proportion	5.4	4.4	141,441	115,248		26,193	26,193	26,193	26,193	10,476	0
2550	Nyssa Road Assessment District 2	6/30/2020	Contribution	5.4	4.4	(16,058)	(13,084		(2,974)	(2,974)	(2,974)		(1,188)	0
2550	Nyssa Road Assessment District 2	6/30/2019	Proportion	5.3	3.3	24,233	15,089		4,572	4,572	4,572	1,373	(1,100)	Ö
2550	Nyssa Road Assessment District 2	6/30/2019	Contribution	5.3	3.3	(6,167)	(3,839		(1,164)	(1,164)	(1,164)		0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	5.2	2.2	(67,410)	(28,521			(12,963)	(2,595)		0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Contribution	5.2	2.2	29,448	12,459	5,663	5,663	5,663	1,133	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	5.2	1.2	(39,326)	(9,074	(7,563)	(7,563)	(1,511)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Contribution	5.2	1.2	32,546	7,510		6,259	1,251	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	5.3	0.3	(97,497)	(5,517			0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Contribution	5.3	0.3	38,521	2,181	7,268	2,181	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Proportion	5.3	0.0	(72,659)	0		0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Contribution	5.3	0.0	28,447	0	1,612					0	0
2551	Sandy Fire Department	6/30/2020	Proportion	5.4	4.4	579,514	472,197		107,317	107,317	107,317	107,317	42,929	0
2551	Sandy Fire Department	6/30/2020	Contribution	5.4	4.4	(48,661)	(39,650		(9,011)	(9,011)	(9,011)	(9,011)	(3,606)	0
2551	Sandy Fire Department	6/30/2019	Proportion	5.3	3.3	306,049	190,559		57,745	57,745	57,745	17,324	0	0
2551 2551	Sandy Fire Department Sandy Fire Department	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(21,535) 156,521	(13,409 66,221	(4,063) 30,100	(4,063) 30,100	(4,063) 30,100	(4,063) 6.021	(1,220)	0	0
2551		6/30/2018	Contribution	5.2 5.2	2.2	2.670	1.131		30,100 513	30,100 513	105	0	0	0
2551	Sandy Fire Department Sandy Fire Department	6/30/2018		5.2	1.2	(7,573)	(1,749		(1,456)	(293)	105	0	0	0
2551	Sandy Fire Department Sandy Fire Department	6/30/2017	Proportion Contribution	5.2	1.2	(7,573) 44,093	10,177		(1,456) 8,479	(293)	0	0	0	0
2551	Sandy Fire Department	6/30/2016	Proportion	5.3	0.3	84,708	4,793		4,793	0,090	0	0	0	0
2551	Sandy Fire Department	6/30/2016	Contribution	5.3	0.3	14,423	818		818	0	0	0	0	0
2551	Sandy Fire Department	6/30/2015	Proportion	5.3	0.0	(52,001)	0		010	0	0	0	0	0
2551	Sandy Fire Department	6/30/2015	Contribution	5.3	0.0	26,673	0		0	0	0	0	Ö	Ö
2552	Winston-Dillard Fire District	6/30/2020	Proportion	5.4	4.4	48,624	39,620		9,004	9,004	9,004	9,004	3,604	0
2552	Winston-Dillard Fire District	6/30/2020	Contribution	5.4	4.4	71,214	58,026		13,188	13,188	13,188	13,188	5,274	0
2552	Winston-Dillard Fire District	6/30/2019	Proportion	5.3	3.3	(276,155)	(171,945		(52,105)	(52,105)	(52,105)		0	0
2552	Winston-Dillard Fire District	6/30/2019	Contribution	5.3	3.3	33,370	20,778		6,296	6,296	6,296	1,890	0	0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	5.2	2.2	25,634	10,844		4,930	4,930	984	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Contribution	5.2	2.2	15,780	6,675	3,035	3,035	3,035	605	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	5.2	1.2	(131,073)	(30,249	(25,206)	(25,206)	(5,043)	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Contribution	5.2	1.2	55,527	12,815		10,678	2,137	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	5.3	0.3	17,573	993		993	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Contribution	5.3	0.3	61,871	3,501		3,501	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2015	Proportion	5.3	0.0	(324,750)	0		0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2015	Contribution	5.3	0.0	107,214	0	6,069	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	140,641	114,596		26,045	26,045	26,045	26,045	10,416	0
2553	Tangent Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	18,414	15,004		3,410	3,410	3,410	3,410	1,364	0
2553 2553	Tangent Rural Fire Protection District Tangent Rural Fire Protection District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(15,389) 17,798	(9,581 11,082		(2,904) 3,358	(2,904) 3,358	(2,904) 3,358	(869) 1,008	0	0
2553 2553	Tangent Rural Fire Protection District Tangent Rural Fire Protection District			5.3 5.2	3.3 2.2	5,733	2,427	1,102	3,358	3,358 1,102	3,358	1,008	0	0
2553 2553	Tangent Rural Fire Protection District Tangent Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	5,733 5,743	2,427	1,102	1,102	1,102	223	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(9,517)	(2,197		(1,830)	(367)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	13,279	3,063		2,554	509	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(16,996)	(961		(961)	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	18,163	1,028		1,028	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(14,073)	0	(798)	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	11,488	0	648	0	0	0	0	0	ő
2555	Monroe Fire Department	6/30/2020	Proportion	5.4	4.4	87,190	71,044	16,146	16,146	16,146	16,146	16,146	6,460	Ö
2555	Monroe Fire Department	6/30/2020	Contribution	5.4	4.4	7,868	6,411		1,457	1,457	1,457	1,457	583	0
2555	Monroe Fire Department	6/30/2019	Proportion	5.3	3.3	(12,251)	(7,627			(2,312)			0	0
2555	Monroe Fire Department	6/30/2019	Contribution	5.3	3.3	7,452	4,640		1,406	1,406	1,406	422	0	0
2555	Monroe Fire Department	6/30/2018	Proportion	5.2	2.2	11,542	4,882		2,220	2,220	442	0	0	0
2555	Monroe Fire Department	6/30/2018	Contribution	5.2	2.2	(3,198)	(1,353		(615)	(615)	(123)	0	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	5.2	1.2	28,306	6,534		5,443	1,091	0	0	0	0
2555	Monroe Fire Department	6/30/2017	Contribution	5.2	1.2	(110)	(26		(21)	(5)	0	0	0	0
2555	Monroe Fire Department	6/30/2016	Proportion	5.3	0.3	322	17		17	0	0	0	0	0
2555	Monroe Fire Department	6/30/2016	Contribution	5.3	0.3	1,834	104		104	0	0	0	0	0
2555	Monroe Fire Department	6/30/2015	Proportion	5.3	0.0	(508)	0	(20)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2015	Contribution	5.3	0.0	1,525	100 405		0	0	0	0	0 00 000	0
2556	Jackson County Fire District 5	6/30/2020	Proportion	5.4	4.4	538,153	438,495		99,658	99,658	99,658	99,658	39,863	0
2556	Jackson County Fire District 5	6/30/2020	Contribution	5.4	4.4	(194,480)	(158,465		(36,015)	(36,015)	(36,015)		(14,405)	0
2556	Jackson County Fire District 5	6/30/2019	Proportion	5.3	3.3	(464,560)	(289,254		(87,653)	(87,653)	(87,653)	(26,295)	0	0
2556 2556	Jackson County Fire District 5	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(261,938)	(163,094		(49,422) 75,502	(49,422)	(49,422)	(14,828)	0	0
	Jackson County Fire District 5	6/30/2018	Proportion	5.∠	2.2	392,613	166,107	75,502	75,502	75,502	15,103	0	0	



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

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		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2556	Jackson County Fire District 5	6/30/2018	Contribution	5.2	2.2	(250,473)	(105,969)	(48,168)	(48,168) 27,416	(48,168)	(9,633)	0	0	0
2556 2556	Jackson County Fire District 5 Jackson County Fire District 5	6/30/2017	Proportion	5.2 5.2	1.2 1.2	142,563 (114,160)	32,899 (26,344)	27,416 (21,954)	(21,954)	5,483	0	0	0	0
2556	Jackson County Fire District 5 Jackson County Fire District 5	6/30/2017 6/30/2016	Contribution Proportion	5.2	0.3	361,043	20,438	(21,954) 68,121	20,438	(4,390)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2016	Contribution	5.3	0.3	(46,525)	(2,635)	(8,778)	(2,635)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2015	Proportion	5.3	0.0	(367,988)	(2,000)	(20,828)	(2,000)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2015	Contribution	5.3	0.0	(5,498)	0	(313)	0	0	0	Ö	0	0
2557	Estacada Fire Department	6/30/2020	Proportion	5.4	4.4	231,519	188,645	42,874	42,874	42,874	42,874	42,874	17,149	0
2557	Estacada Fire Department	6/30/2020	Contribution	5.4	4.4	(264,327)	(215,378)		(48,949)	(48,949)	(48,949)	(48,949)		0
2557	Estacada Fire Department	6/30/2019	Proportion	5.3	3.3	(423,261)	(263,539)	(79,861)	(79,861)	(79,861)	(79,861)	(23,956)	o o	0
2557	Estacada Fire Department	6/30/2019	Contribution	5.3	3.3	(158,603)	(98,753)	(29,925)	(29,925)	(29,925)	(29,925)	(8,978)	0	0
2557	Estacada Fire Department	6/30/2018	Proportion	5.2	2.2	447,914	189,503	86,137	86,137	86,137	17,229	0	0	0
2557	Estacada Fire Department	6/30/2018	Contribution	5.2	2.2	(167,515)	(70,873)		(32,214)	(32,214)	(6,445)	0	0	0
2557	Estacada Fire Department	6/30/2017	Proportion	5.2	1.2	149,625	34,529	28,774	28,774	5,755	0	0	0	0
2557	Estacada Fire Department	6/30/2017	Contribution	5.2	1.2	(81,724)	(18,860)	(15,716)	(15,716)	(3,144)	0	0	0	0
2557	Estacada Fire Department	6/30/2016	Proportion	5.3	0.3	169,529	9,594	31,987	9,594	0	0	0	0	0
2557	Estacada Fire Department	6/30/2016	Contribution	5.3	0.3	(57,964)	(3,279)		(3,279)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2015	Proportion	5.3	0.0	100,344	0	5,679	0	0	0	0	0	0
2557 2559	Estacada Fire Department	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(63,604) 418,687	0	(3,599)	77.535	0	0	0 77.535	0 31.012	0
2559 2559	Keizer Fire Department	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	418,687 61,211	341,152 49.876	77,535 11,335	77,535 11.335	77,535 11,335	77,535 11,335	77,535 11,335	31,012 4.536	0
2559 2559	Keizer Fire Department			5.4	4.4 3.3	(498,187)		(93,998)	(93,998)	(93,998)	(93,998)	(28,197)		0
2559 2559	Keizer Fire Department Keizer Fire Department	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(137,193)	(310,191) (85,423)		(25,885)	(25,885)	(93,998)	(28,197)		0
2559	Keizer Fire Department	6/30/2018	Proportion	5.2	2.2	935,190	395,658	179,844	179,844	179,844	35,970	(1,700)	0	0
2559	Keizer Fire Department	6/30/2018	Contribution	5.2	2.2	(153,461)	(64,925)	(29,512)	(29,512)	(29,512)	(5,901)	0	0	0
2559	Keizer Fire Department	6/30/2017	Proportion	5.2	1.2	(205,674)	(47,462)		(39,553)	(7,909)	(0,501)	0	0	0
2559	Keizer Fire Department	6/30/2017	Contribution	5.2	1.2	103,791	23,951	19,960	19,960	3,991	0	0	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	5.3	0.3	338,067	19,137	63,786	19,137	0	0	o o	0	0
2559	Keizer Fire Department	6/30/2016	Contribution	5.3	0.3	(6,634)	(374)		(374)	Ō	0	Ö	0	0
2559	Keizer Fire Department	6/30/2015	Proportion	5.3	0.0	(233,320)	` ó	(13,205)	, o	0	0	0	0	0
2559	Keizer Fire Department	6/30/2015	Contribution	5.3	0.0	49,803	0	2,818	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(184,392)	(150,245)	(34,147)	(34,147)	(34,147)	(34,147)	(34,147)	(13,657)	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	1,493	1,217	276	276	276	276	276	113	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	139,123	86,623	26,250	26,250	26,250	26,250	7,873	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(49,440)	(30,784)		(9,328)	(9,328)	(9,328)	(2,800)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	30,431	12,875	5,852	5,852	5,852	1,171	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(17,427)	(7,374)	(3,351)	(3,351)	(3,351)	(672)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(13,692)	(3,160)		(2,633)	(527)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	11,627	2,683	2,236	2,236	447	0	0	0	0
2561 2561	Jefferson Rural Fire Protection District Jefferson Rural Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	21,625 (1,983)	1,225 (113)	4,080 (374)	1,225 (113)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District Jefferson Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(1,983)	(113)	(1,560)	(113)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(1,036)	0	(61)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2020	Proportion	5.4	4.4	2,101	1,712	389	389	389	389	389	156	0
2562	Wy'East Fire District	6/30/2020	Contribution	5.4	4.4	28,836	23,496	5,340	5,340	5,340	5,340	5,340	2,136	0
2562	Wy'East Fire District	6/30/2019	Proportion	5.3	3.3	(6,371)	(3,967)	(1,202)	(1,202)	(1,202)	(1,202)	(361)		0
2562	Wy'East Fire District	6/30/2019	Contribution	5.3	3.3	23,873	14,865	4,504	4,504	4,504	4,504	1,353	0	0
2562	Wy'East Fire District	6/30/2018	Proportion	5.2	2.2	4,988	2,111	959	959	959	193	0	0	0
2562	Wy'East Fire District	6/30/2018	Contribution	5.2	2.2	21,680	9,173	4,169	4,169	4,169	835	0	0	0
2562	Wy'East Fire District	6/30/2017	Proportion	5.2	1.2	(2,713)	(625)	(522)	(522)	(103)	0	0	0	0
2562	Wy'East Fire District	6/30/2017	Contribution	5.2	1.2	20,227	4,667	3,890	3,890	777	0	0	0	0
2562	Wy'East Fire District	6/30/2016	Proportion	5.3	0.3	(1,952)	(112)		(112)	0	0	0	0	0
2562	Wy'East Fire District	6/30/2016	Contribution	5.3	0.3	15,111	856	2,851	856	0	0	0	0	0
2562	Wy'East Fire District	6/30/2015	Proportion	5.3	0.0	(95,632)	0	(5,412)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2015	Contribution	5.3	0.0	13,004	0	734	. 0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Proportion	5.4	4.4	218,407	177,961	40,446	40,446	40,446	40,446	40,446	16,177	0
2563	Central Oregon Irrigation District	6/30/2020	Contribution	5.4	4.4	10,694	8,714	1,980	1,980	1,980	1,980	1,980	794	0
2563	Central Oregon Irrigation District	6/30/2019	Proportion	5.3 5.3	3.3	(387,881)	(241,511)		(73,185) 9.011	(73,185)	(73,185)	(21,956)	0	0
2563 2563	Central Oregon Irrigation District Central Oregon Irrigation District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	47,758 23,304	29,736 9,858	9,011 4,482	9,011 4,482	9,011 4,482	9,011 894	2,703	0	0
2563	Central Oregon Irrigation District Central Oregon Irrigation District	6/30/2018	Contribution	5.2 5.2	2.2	(106,033)	(44.860)		(20,391)	(20,391)	(4,078)	0	0	0
2563	Central Oregon Irrigation District Central Oregon Irrigation District	6/30/2018 6/30/2017	Proportion	5.2 5.2	1.2	(106,033) 47,425	(44,860)	(20,391)	(20,391)	(20,391)	(4,078)	0	0	0
2563	Central Oregon Irrigation District Central Oregon Irrigation District	6/30/2017	Contribution	5.2 5.2	1.2	47,425 30.783	7,103	9,120 5.920	9,120 5,920	1,825	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	5.2	0.3	(65,320)	(3,695)	(12,325)	(3,695)	1,103	0	0	0	0
2000		6/30/2016	Contribution	5.3	0.3	55,655	3,150	10,501	3,150	0	0	0	0	0
2563														
2563 2563	Central Oregon Irrigation District Central Oregon Irrigation District	6/30/2015	Proportion	5.3	0.0	(50,525)	0	(2,860)	0,100	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense		Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2564	Employer Name Illinois Valley Fire District	Recognition 6/30/2020	Proportion	5.4	4.4	(255,329)	(208,046)		(47,283)	Expense (47,283)	(47,283)	(47,283)	(18,914)	
2564	Illinois Valley Fire District	6/30/2020	Contribution	5.4	4.4	12,892	10,505		2.387	2,387	2.387	2,387	(10,914)	0
2564	Illinois Valley Fire District	6/30/2019	Proportion	5.3	3.3	290,643	180,967	54,838	54,838	54,838	54,838	16,453	0	0
2564	Illinois Valley Fire District	6/30/2019	Contribution	5.3	3.3	(64,354)	(40,070)		(12,142)	(12,142)	(12,142)	(3,644)	Ö	0
2564	Illinois Valley Fire District	6/30/2018	Proportion	5.2	2.2	(32,470)	(13,738)		(6,244)	(6,244)	(1,250)	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Contribution	5.2	2.2	17,029	7,204	3,275	3,275	3,275	654	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	5.2	1.2	44,380	10,240	8,535	8,535	1,705	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Contribution	5.2	1.2	(20,245)	(4,673)		(3,893)	(780)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	5.3	0.3	(12,463)	(703)		(703)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Contribution	5.3	0.3	(17,528)	(993)		(993)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Proportion	5.3	0.0	76,546	0	4,331	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Contribution	5.3	0.0	(21,022)	0	(1,192)	0	0	0	0	0	0
2567 2567	Charleston Rural Fire Protection District Charleston Rural Fire Protection District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	235,219 (34,085)	191,660 (27,773)		43,559 (6,312)	43,559 (6,312)	43,559 (6,312)	43,559 (6,312)	17,424 (2,525)	0
2567	Charleston Rural Fire Protection District Charleston Rural Fire Protection District	6/30/2020	Proportion	5.4	3.3	(34,085)	(27,773)	(6,312) 25,265	(6,312)	(6,312)	(6,312) 25,265	(6,312) 7.581	(2,525)	0
2567	Charleston Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(18,203)	(11,333)		(3.435)	(3,435)	(3.435)	(1,028)	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	(109,150)	(46,180)		(20,990)	(20,990)	(4,200)	(1,020)	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	17.071	7,222		3.283	3,283	656	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(92,814)	(21,418)		(17.849)	(3.569)	030	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	3,809	881	732	732	149	0	0	ő	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(9,352)	(527)	(1,765)	(527)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	5,451	311	1,028	311	0	0	0	Ö	0
2567	Charleston Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(11,282)	0	(637)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	8,115	0	460	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Proportion	5.4	4.4	(16,775)	(13,669)	(3,106)	(3,106)	(3,106)	(3,106)	(3,106)	(1,245)	
2568	Molalla Rural Fire Protection District 73	6/30/2020	Contribution	5.4	4.4	127,402	103,809		23,593	23,593	23,593	23,593	9,437	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	5.3	3.3	185,318	115,386	34,966	34,966	34,966	34,966	10,488	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Contribution	5.3	3.3	56,818	35,378	10,720	10,720	10,720	10,720	3,218	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	5.2	2.2	171,411	72,519	32,964	32,964	32,964	6,591	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Contribution	5.2	2.2	68,317	28,903	13,138	13,138	13,138	2,627	0	0	0
2568 2568	Molalla Rural Fire Protection District 73 Molalla Rural Fire Protection District 73	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(79,374) 98.921	(18,318) 22,829	(15,264) 19.023	(15,264) 19,023	(3,054) 3,806	0	0	0	0
2568	Molalla Rural Fire Protection District 73 Molalla Rural Fire Protection District 73	6/30/2017	Proportion	5.2 5.3	0.3	109,740	6,210		6,210	3,806	0	0	0	0
2568	Molalla Rural Fire Protection District 73 Molalla Rural Fire Protection District 73	6/30/2016	Contribution	5.3	0.3	71,766	4,061	13.541	4,061	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Proportion	5.3	0.0	308,740	4,001	17,475	4,001	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Contribution	5.3	0.0	82,684	0	4.679	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Proportion	5.4	4.4	(836,611)	(681,683)		(154,928)	(154,928)	(154,928)	(154,928)	(61,971)	
2569	Central Oregon Intergovernmental Council	6/30/2020	Contribution	5.4	4.4	(125,933)	(102,612)		(23,321)	(23,321)	(23,321)	(23,321)	(9,328)	
2569	Central Oregon Intergovernmental Council	6/30/2019	Proportion	5.3	3.3	535,284	333,290	100,997	100,997	100,997	100,997	30,299	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Contribution	5.3	3.3	(225,406)	(140,348)	(42,529)	(42,529)	(42,529)	(42,529)	(12,761)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	5.2	2.2	(327,573)	(138,588)		(62,995)	(62,995)	(12,598)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Contribution	5.2	2.2	(55,803)	(23,610)		(10,731)	(10,731)	(2,148)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	5.2	1.2	(847,748)	(195,636)		(163,028)	(32,608)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Contribution	5.2	1.2	9,976	2,304	1,918	1,918	386	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	5.3	0.3	19,485	1,105	3,676	1,105	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Contribution	5.3	0.3	155,698	8,813		8,813	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Proportion	5.3 5.3	0.0 0.0	(242,415)	0	(13,720)	0	0	0	0	0	0
2569 2570	Central Oregon Intergovernmental Council Port of St Helens	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	4.4	176,609 (25,393)	(20,691)	9,999 (4,702)	(4,702)	(4,702)	(4,702)	(4,702)	0 (1,883)	0
2570	Port of St Helens	6/30/2020	Contribution	5.4	4.4	(25,393)	4.946	1.124	1.124	1.124	1.124	1.124	(1,003)	0
2570	Port of St Helens	6/30/2019	Proportion	5.3	3.3	234.042	145.724		44.159	44.159	44.159	13.247	450	0
2570	Port of St Helens	6/30/2019	Contribution	5.3	3.3	(2,012)	(1,252)		(380)	(380)	(380)	(112)	0	0
2570	Port of St Helens	6/30/2018	Proportion	5.2	2.2	(69,376)	(29,350)		(13,342)	(13,342)	(2,666)	(112)	0	0
2570	Port of St Helens	6/30/2018	Contribution	5.2	2.2	61.104	25,851	11,751	11,751	11,751	2.349	0	Ö	o O
2570	Port of St Helens	6/30/2017	Proportion	5.2	1.2	(28,168)	(6,500)		(5,417)	(1,083)	0	0	0	0
2570	Port of St Helens	6/30/2017	Contribution	5.2	1.2	38,207	8,815	7,348	7,348	1,467	0	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	5.3	0.3	(75,209)	(4,259)	(14,190)	(4,259)	0	0	0	0	0
2570	Port of St Helens	6/30/2016	Contribution	5.3	0.3	27,031	1,531	5,100	1,531	0	0	0	0	0
2570	Port of St Helens	6/30/2015	Proportion	5.3	0.0	16,534	0	934	0	0	0	0	0	0
2570	Port of St Helens	6/30/2015	Contribution	5.3	0.0	17,996	0	1,021	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2020	Proportion	5.4	4.4	194,734	158,672		36,062	36,062	36,062	36,062	14,424	0
2571	Crystal Springs Water District	6/30/2020	Contribution	5.4	4.4	(7,123)	(5,804)		(1,319)	(1,319)	(1,319)	(1,319)	(528)	0
2571	Crystal Springs Water District	6/30/2019	Proportion	5.3	3.3	45,892	28,574		8,659	8,659	8,659	2,597	0	0
2571	Crystal Springs Water District	6/30/2019	Contribution	5.3	3.3	(5,094)	(3,172)		(961)	(961)	(961)	(289)	0	0
2571	Crystal Springs Water District	6/30/2018	Proportion	5.2	2.2	87,689	37,100		16,863	16,863	3,374	0	0	0
	Crystal Springs Water District	6/30/2018	Contribution	5.2	2.2	(5,419)	(2,293)		(1,042)	(1,042)	(209)	0	0	0
2571 2571	Crystal Springs Water District	6/30/2017	Proportion	5.2	1.2	46,293	10,685	8,902	8,902	1,783	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			Recognized in Subsequent Expense
2571	Crystal Springs Water District	6/30/2017	Contribution	5.2	1.2	9,059	2,091	1,742	1,742	349	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	5.3	0.3	1,774	99	335	99	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Contribution	5.3	0.3	2,667	152		152	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2015	Proportion	5.3	0.0	67,841	0	3,841	0	0	0	0	0	0
2571 2572	Crystal Springs Water District	6/30/2015	Contribution	5.3	0.0 4.4	(650)	0	(35)	0	0	0	0	0	0
2572 2572	Local Government Personnel Institute Local Government Personnel Institute	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Proportion	5.3	3.3	(386,939)	(240,925)	(73,007)	(73,007)	(73,007)	(73,007)	(21,904)	0	0
2572	Local Government Personnel Institute	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Proportion	5.2	2.2	(279,495)	(118,248)	(53,749)	(53,749)	(53,749)		0	0	0
2572	Local Government Personnel Institute	6/30/2018	Contribution	5.2	2.2	(43,691)	(18,485)		(8,402)		(1,681)	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Proportion	5.2	1.2	182,768	42,176		35,148	7,028	0	0	0	0
2572 2572	Local Government Personnel Institute Local Government Personnel Institute	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(13,142) 94.198	(3,034) 5,333		(2,527) 5,333	(507)	0	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Contribution	5.3	0.3	22.502	1,272		1,272	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2015	Proportion	5.3	0.0	(373.559)	1,272	(21.144)	1,272	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2015	Contribution	5.3	0.0	21,731	ő	1,231	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	4.4	25,445	20,733		4,712	4,712		4,712	1,885	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	4.4	(1,717)	(1,399)		(318)	(318)		(318)	(127)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	3.3	(138,176)	(86,034)		(26,071)			(7,821)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	3.3	(11,021)	(6,863)		(2,079)			(626)	0	0
2575 2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	5.2 5.2	2.2 2.2	(11,243)	(4,757)		(2,162) (3,097)			0	0	0
2575 2575	Jefferson County Rural Fire Protection District 1 Jefferson County Rural Fire Protection District 1	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	(16,102) 40,381	(6,811) 9,317		7,766	(3,097) 1,551	(017)	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	1.2	(7,921)	(1,829)		(1,523)	(306)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	0.3	(22,822)	(1,292)		(1,292)		0	0	0	Ö
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	0.3	13,726	776		776	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	0.0	(6,258)	0	(353)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	0.0	1,206	0	66	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	379,678	309,367	70,311	70,311	70,311	70,311	70,311	28,123	0
2576	Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	(6,343)	(5,168)		(1,175)			(1,175)	(468)	0
2576 2576	Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District	6/30/2019	Proportion Contribution	5.3 5.3	3.3	(276,781) 1.458	(172,335) 908		(52,223) 275	(52,223) 275	(52,223) 275	(15,666) 83	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Proportion	5.2	2.2	221,441	93,686		42,585	42,585	8.516	03	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(55,041)	(23,286)		(10,585)			0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	415,739	95,939	79,950	79,950	15,989	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	2,030	470		390	80	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(19,412)	(1,097)		(1,097)	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Contribution	5.3 5.3	0.3 0.0	32,024	1,814 0		1,814 0	0	0	0	0	0
2576 2576	Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	97,778 40	0	5,533	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	258.032	210,248	•	47.784	47.784	47.784	47.784	19.112	0
2579	La Pine Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	14.253	11.614	2.639	2.639	2,639	2.639	2.639	1.058	0
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(225,142)	(140,182)	(42,480)	(42,480)	(42,480)	(42,480)	(12,742)	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(53,863)	(33,537)		(10,163)	(10,163)		(3,048)	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	29,287	12,391	5,632	5,632	5,632	1,127	0	0	0
2579 2579	La Pine Rural Fire Protection District La Pine Rural Fire Protection District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(54,665) 492.763	(23,129) 113,715		(10,512) 94,762	(10,512) 18,953	(2,105)	0	0	0
2579 2579	La Pine Rural Fire Protection District La Pine Rural Fire Protection District	6/30/2017	Contribution	5.2 5.2	1.2 1.2	492,763 (14,995)	(3,459)		94,762 (2,884)	18,953 (575)	•	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	5.3	0.3	(175,610)	(9,940)		(2,004)	(373)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	44,746	2,531	8,443	2,531	ő	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(125,324)	0	(7,094)	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	23,370	0	1,325	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2020	Proportion	5.4	4.4	460,140	374,929		85,211	85,211	85,211	85,211	34,085	0
2580	Marion County Fire District 1	6/30/2020	Contribution	5.4	4.4	147,024	119,797	27,227	27,227	27,227	27,227	27,227	10,889	0
2580 2580	Marion County Fire District 1 Marion County Fire District 1	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(66,460) 104,828	(41,380) 65,270		(12,540) 19,779	(12,540) 19,779	(12,540) 19,779	(3,760) 5,933	0	0
2580	Marion County Fire District 1	6/30/2019	Proportion	5.2	2.2	1.382.891	585.068	265.941	265.941	265.941	53.186	J,933 N	0	0
2580	Marion County Fire District 1	6/30/2018	Contribution	5.2	2.2	233,053	98,599	44,818	44,818	44,818	8,963	0	0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	5.2	1.2	(1,078,727)	(248,935)		(207,448)			0	0	0
2580	Marion County Fire District 1	6/30/2017	Contribution	5.2	1.2	475,454	109,722		91,433	18,289	0	0	0	0
2580	Marion County Fire District 1	6/30/2016	Proportion	5.3	0.3	15,436	876	2,912	876	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2016	Contribution	5.3	0.3	184,203	10,428		10,428	0	0	0	0	0
2580 2580	Marion County Fire District 1	6/30/2015	Proportion	5.3 5.3	0.0 0.0	(670,500) 312,648	0	(37,955)	0	0	0	0	0	0
	Marion County Fire District 1	6/30/2015	Contribution				•	17,698	•	(0 120)	(9.12A)	(9 120)	(3.252)	0
2581				5.4	4.4				1.171	1.171	1.171	1.171	(3,232)	0
2581 2581	Port of Umatilla Port of Umatilla	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(43,902) 6,326	(35,772) 5,155	(8,130)	(8,130) 1,171		1	(8,130) 1,171		

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2581 2581	Port of Umatilla Port of Umatilla	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(135,034) (6,515)	(84,078) (4,057)	(25,478) (1,229)	(25,478) (1,229)	(25,478) (1,229)	(25,478) (1,229)	(7,644)	0	0
2581	Port of Umatilla	6/30/2018	Proportion	5.2	2.2	40,787	17,255	7,844	7,844	7,844	1,567	(870)	0	0
2581	Port of Umatilla	6/30/2018	Contribution	5.2	2.2	(16,746)	(7,086)	(3,220)	(3,220)	(3,220)	(646)	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	5.2	1.2	(19,330)	(4,462)		(3,717)	(745)	0	0	0	0
2581	Port of Umatilla	6/30/2017	Contribution	5.2	1.2	(4,320)	(996)	(831)	(831)	(165)	0	0	0	0
2581 2581	Port of Umatilla Port of Umatilla	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(30,617) (2,858)	(1,732)		(1,732)	0	0	0	0	0
2581	Port of Umatilla Port of Umatilla	6/30/2015	Proportion	5.3	0.3	(2,858)	(163)	(1,623)	(163)	0	0	0	0	0
2581	Port of Umatilla	6/30/2015	Contribution	5.3	0.0	(6,402)	0	(362)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2020	Proportion	5.4	4.4	66,440	54,136	12,304	12,304	12,304	12,304	12,304	4,920	0
2582	Talent Irrigation District	6/30/2020	Contribution	5.4	4.4	39,449	32,144	7,305	7,305	7,305	7,305	7,305	2,924	0
2582	Talent Irrigation District	6/30/2019	Proportion	5.3	3.3	(129,195)	(80,443)		(24,376)	(24,376)	(24,376)	(7,315)	0	0
2582	Talent Irrigation District	6/30/2019	Contribution	5.3	3.3	16,204	10,090	3,057	3,057	3,057	3,057	919	0	0
2582 2582	Talent Irrigation District Talent Irrigation District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	94,455 9.628	39,963 4,072	18,164 1.852	18,164 1,852	18,164 1,852	3,635 368	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	5.2	1.2	1,553	357	299	299	1,052	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Contribution	5.2	1.2	37.174	8.578	7.149	7.149	1,429	0	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	5.3	0.3	(13,053)	(738)	(2,463)	(738)	0	0	0	0	0
2582	Talent Irrigation District	6/30/2016	Contribution	5.3	0.3	34,218	1,938	6,456	1,938	0	0	0	0	0
2582	Talent Irrigation District	6/30/2015	Proportion	5.3	0.0	(103,168)	0	(5,838)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2015	Contribution	5.3	0.0 4.4	28,201	0	1,596	0	0	0	0	0	0
2585 2585	Rogue River Valley Irrigation District Rogue River Valley Irrigation District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	141,003 (17,344)	114,891 (14,132)	26,112 (3,212)	26,112 (3,212)	26,112 (3,212)	26,112 (3,212)	26,112 (3,212)	10,443 (1,284)	0
2585	Rogue River Valley Irrigation District	6/30/2019	Proportion	5.3	3.3	(33,159)	(20,647)	(6,256)	(6,256)	(6,256)	(6,256)	(3,212)	(1,204)	0
2585	Rogue River Valley Irrigation District	6/30/2019	Contribution	5.3	3.3	44,874	27,940	8,467	8,467	8,467	8,467	2,539	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	5.2	2.2	33,434	14,144	6,430	6,430	6,430	1,284	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Contribution	5.2	2.2	7,755	3,282	1,491	1,491	1,491	300	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	5.2	1.2	(10,237)	(2,361)	(1,969)	(1,969)	(392)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Contribution	5.2	1.2	16,582	3,826	3,189	3,189	637	0	0	0	0
2585 2585	Rogue River Valley Irrigation District Rogue River Valley Irrigation District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(17,496) 21,872	(991) 1,237	(3,301) 4,127	(991) 1,237	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Proportion	5.3	0.0	17,023	1,237	963	1,237	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Contribution	5.3	0.0	20,436	0	1,156	ő	0	Ö	Ö	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Proportion	5.4	4.4	9,979	8,131	1,848	1,848	1,848	1,848	1,848	739	0
2587	Tualatin Valley Irrigation District	6/30/2020	Contribution	5.4	4.4	14,020	11,424	2,596	2,596	2,596	2,596	2,596	1,040	0
2587	Tualatin Valley Irrigation District	6/30/2019	Proportion	5.3	3.3	(61,105)	(38,047)	(11,529)	(11,529)	(11,529)	(11,529)	(3,460)	0	0
2587 2587	Tualatin Valley Irrigation District Tualatin Valley Irrigation District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(9,687) 73,323	(6,031) 31,020	(1,828) 14,101	(1,828) 14,101	(1,828) 14,101	(1,828) 2.818	(547)	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Contribution	5.2	2.2	(29.914)	(12,655)		(5,753)	(5,753)	(1,149)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	5.2	1.2	94.719	21,859	18,215	18,215	3,644	(1,143)	0	Ö	0
2587	Tualatin Valley Irrigation District	6/30/2017	Contribution	5.2	1.2	(11,211)	(2,587)	(2,156)	(2,156)	(431)	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	5.3	0.3	(38,042)	(2,152)	(7,178)	(2,152)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Contribution	5.3	0.3	6,605	375	1,246	375	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Proportion	5.3	0.0	(63,888)	0	(3,618)	0	0	0	0	0	0
2587 2588	Tualatin Valley Irrigation District Clatskanie Rural Fire Protection District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(1,134) 341,213	278,025	(64) 63,188	63,188	63,188	63,188	63,188	25,273	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(35,060)	(28,567)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(2,595)	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	182,081	113,371	34,355	34,355	34,355	34,355	10,306	(=,===)	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(40,439)	(25,179)		(7,630)	(7,630)	(7,630)	(2,289)	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	168,579	71,322	32,419	32,419	32,419	6,484	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(27,251)	(11,528)		(5,241)	(5,241)	(1,046)	0	0	0
2588 2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	5.2 5.2	1.2	100,191 8.341	23,119	19,268 1,604	19,268	3,851	0	0	0	0
2588 2588	Clatskanie Rural Fire Protection District Clatskanie Rural Fire Protection District	6/30/2017 6/30/2016	Contribution Proportion	5.2	1.2 0.3	8,341 (107,107)	1,925 (6,062)	,	1,604 (6,062)	321 0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(13,638)	(773)		(773)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	269,549	0	15,259	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(20,447)	0	(1,157)	0	0	0	0	0	0
2589	West Slope Water District	6/30/2020	Proportion	5.4	4.4	(104,861)	(85,442)		(19,419)	(19,419)	(19,419)	(19,419)	(7,766)	0
2589	West Slope Water District	6/30/2020	Contribution	5.4	4.4	18,231	14,855	3,376	3,376	3,376	3,376	3,376	1,351	0
2589	West Slope Water District	6/30/2019	Proportion	5.3	3.3	(28,014)	(17,442)		(5,286)	(5,286)	(5,286)	(1,584)	0	0
2589 2589	West Slope Water District West Slope Water District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(14,670) 86,924	(9,134) 36,776	(2,768) 16,716	(2,768) 16,716	(2,768) 16,716	(2,768) 3.344	(830)	0	0
2589 2589	West Slope Water District West Slope Water District	6/30/2018	Contribution	5.2	2.2	24,852	10,515	4,779	4.779	4.779	3,344 957	0	0	0
2589	West Slope Water District	6/30/2017	Proportion	5.2	1.2	72,377	16,701	13,919	13,919	2,782	0	0	0	0
2589	West Slope Water District	6/30/2017	Contribution	5.2	1.2	25,922	5,982	4,985	4,985	997	0	0	0	0
2589	West Slope Water District	6/30/2016	Proportion	5.3	0.3	(201,232)	(11,392)	(37,968)	(11,392)	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 2589	Employer Name West Slope Water District	Recognition 6/30/2016	Contribution	Amortization Period 5.3	Period 0.3	Outflow/(Inflow) 41,085	Outflow/(Inflow) 2,325	Expense 7,752	Expense 2,325	Expense 0	Expense 0	Expense	Expense 0	Subsequent Expense
2589	West Slope Water District	6/30/2015	Proportion	5.3	0.0	(40,627)	2,323	(2,302)		0	0	0	0	
2589	West Slope Water District	6/30/2015	Contribution	5.3	0.0	12,131	0	686	0	0	0	0	0	
2590	Redmond Fire & Rescue	6/30/2020	Proportion	5.4	4.4	(151,594)	(123,521)	(28,073)		(28,073)			(11,229)	(
2590	Redmond Fire & Rescue	6/30/2020	Contribution	5.4	4.4	190,687	155,375	35,312	35,312	35,312	35,312	35,312	14,127	(
2590	Redmond Fire & Rescue	6/30/2019	Proportion	5.3	3.3	(452,256)	(281,594)	(85,331)	(85,331)	(85,331)	(85,331)	(25,601)	0	
2590 2590	Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(14,715) 736,424	(9,163) 311,564	(2,776) 141,620	(2,776) 141,620	(2,776) 141,620	(2,776) 28,324	(835)	0	
2590	Redmond Fire & Rescue	6/30/2018	Contribution	5.2	2.2	33,716	14,264	6,484	6,484	6,484	1,296	0	0	
2590	Redmond Fire & Rescue	6/30/2017	Proportion	5.2	1.2	(475,672)	(109,772)	(91,475)	(91,475)	(18,297)	0	Ö	0	
2590	Redmond Fire & Rescue	6/30/2017	Contribution	5.2	1.2	145,755	33,635	28,030	28,030	5,605	0	0	0	(
2590	Redmond Fire & Rescue	6/30/2016	Proportion	5.3	0.3	(248,662)	(14,077)	(46,917)	(14,077)	0	0	0	0	(
2590	Redmond Fire & Rescue	6/30/2016	Contribution	5.3	0.3	58,746	3,326	11,084	3,326	0	0	0	0	(
2590 2590	Redmond Fire & Rescue	6/30/2015	Proportion	5.3 5.3	0.0	(141,365)	0	(8,000)	0	0	0	0	0	
2590 2592	Redmond Fire & Rescue Medford Irrigation District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	62,770 62,581	50.992	3,555 11.589	11.589	11.589	11.589	11.589	4.636	
2592	Medford Irrigation District	6/30/2020	Contribution	5.4	4.4	(13.736)	(11.192)	(2.544)	(2,544)	(2,544)	(2.544)	(2.544)	(1,016)	
2592	Medford Irrigation District	6/30/2019	Proportion	5.3	3.3	115,803	72,103	21.850	21,850	21.850	21.850	6.553	(1,0.0)	
2592	Medford Irrigation District	6/30/2019	Contribution	5.3	3.3	(24,698)	(15,378)	(4,660)	(4,660)	(4,660)	(4,660)	(1,398)	0	
2592	Medford Irrigation District	6/30/2018	Proportion	5.2	2.2	43,321	18,328	8,331	8,331	8,331	1,666	0	0	(
2592	Medford Irrigation District	6/30/2018	Contribution	5.2	2.2	4,866	2,058	936	936	936	186	0	0	(
2592	Medford Irrigation District	6/30/2017	Proportion	5.2	1.2	(205,709)	(47,473)	(39,559)	(39,559)	(7,914)	0	0	0	
2592	Medford Irrigation District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	5,375	1,239	1,034	1,034 2,231	205	0	0	0	
2592 2592	Medford Irrigation District Medford Irrigation District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	39,406 (14,536)	2,231 (821)	7,435 (2,743)	(821)	0	0	0	0	
2592	Medford Irrigation District	6/30/2015	Proportion	5.3	0.0	(56,263)	(021)	(3,183)	0 0	0	0	0	Ö	
2592	Medford Irrigation District	6/30/2015	Contribution	5.3	0.0	2,963	0	168	0	0	0	0	0	
2594	Metro	6/30/2020	Proportion	5.4	4.4	2,241,593	1,826,483	415,110	415,110	415,110	415,110	415,110	166,043	(
2594	Metro	6/30/2020	Contribution	5.4	4.4	(4,409,713)	(3,593,099)	(816,614)	(816,614)	(816,614)	(816,614)	(816,614)	(326,643)	(
2594	Metro	6/30/2019	Proportion	5.3	3.3	1,029,495	641,007	194,244	194,244	194,244	194,244	58,275	0	9
2594 2594	Metro Metro	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(3,740,987) 3,937,391	(2,329,293) 1,665,818	(705,847) 757,191	(705,847) 757,191	(705,847) 757,191	(705,847) 151,436	(211,752)	0	
2594	Metro	6/30/2018	Contribution	5.2	2.2	(2,757,703)	(1,166,719)	(530,328)	(530,328)	(530,328)	(106,063)		0	
2594	Metro	6/30/2017	Proportion	5.2	1.2	712,054	164,322	136,933	136,933	27,389	(100,000)	0	0	
2594	Metro	6/30/2017	Contribution	5.2	1.2	(808,752)	(186,636)	(155,529)	(155,529)	(31,107)	ō	Ō	0	
2594	Metro	6/30/2016	Proportion	5.3	0.3	3,792,989	214,699	715,658	214,699	0	0	0	0	(
2594	Metro	6/30/2016	Contribution	5.3	0.3	(605,616)	(34,281)	(114,267)	(34,281)	0	0	0	0	(
2594	Metro	6/30/2015	Proportion	5.3	0.0	(236,635)	0	(13,395)	0	0	0	0	0	
2594 2595	Metro Canby Fire District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(557,031) 837,756	682,616	(31,531) 155,140	155,140	155,140	155,140	155,140	0 62,056	
2595	Canby Fire District	6/30/2020	Contribution	5.4	4.4	31.673	25,808	5.865	5,865	5,865	5.865	5.865	2,348	
2595	Canby Fire District	6/30/2019	Proportion	5.3	3.3	(940,205)	(585,411)	(177,397)	(177,397)	(177,397)	(177,397)	(53,220)	0	
2595	Canby Fire District	6/30/2019	Contribution	5.3	3.3	22,973	14,303	4,335	4,335	4,335	4,335	1,298	0	
2595	Canby Fire District	6/30/2018	Proportion	5.2	2.2	818,049	346,098	157,317	157,317	157,317	31,464	0	0	(
2595	Canby Fire District	6/30/2018	Contribution	5.2	2.2	(57,908)	(24,500)	(11,136)	(11,136)	(11,136)	(2,228)		0	
2595 2595	Canby Fire District	6/30/2017 6/30/2017	Proportion	5.2 5.2	1.2 1.2	(149,826) 150,544	(34,574) 34,740	(28,813) 28,951	(28,813) 28,951	(5,761) 5,789	0	0	0	
2595 2595	Canby Fire District Canby Fire District	6/30/2017	Contribution Proportion	5.2	1.2 0.3	150,544 (461,080)	(26,100)	(86,996)	28,951 (26,100)	5,789	0	0	0	
2595	Canby Fire District	6/30/2016	Contribution	5.3	0.3	66,012	3,737	12,455	3,737	0	0	0	0	
2595	Canby Fire District	6/30/2015	Proportion	5.3	0.0	(145,516)	0,767	(8,236)	0,707	0	ő	ő	0	
2595	Canby Fire District	6/30/2015	Contribution	5.3	0.0	37,191	0	2,106	0	0	0	0	0	
2596	Bend Parks & Recreation	6/30/2020	Proportion	5.4	4.4	422,151	343,975	78,176	78,176	78,176	78,176	78,176	31,271	
2596	Bend Parks & Recreation	6/30/2020	Contribution	5.4	4.4	62,973	51,311	11,662	11,662	11,662	11,662	11,662	4,663	
2596 2596	Bend Parks & Recreation Bend Parks & Recreation	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(798,465) 1,946,940	(497,157) 1,212,246	(150,654) 367,347	(150,654) 367,347	(150,654) 367,347	(150,654) 367,347	(45,195) 110,205	0	
2596	Bend Parks & Recreation Bend Parks & Recreation	6/30/2019	Proportion	5.3	3.3 2.2	1,946,940	97,268	44,213	44,213	44,213	367,347 8,842	110,205	0	
2596	Bend Parks & Recreation	6/30/2018	Contribution	5.2	2.2	96,658	40,894	18,588	18,588	18,588	3,718	0	0	
2596	Bend Parks & Recreation	6/30/2017	Proportion	5.2	1.2	552,010	127,386	106,156	106,156	21,230	0	0	0	
2596	Bend Parks & Recreation	6/30/2017	Contribution	5.2	1.2	208,695	48,159	40,134	40,134	8,025	0	0	0	(
2596	Bend Parks & Recreation	6/30/2016	Proportion	5.3	0.3	(250,183)	(14,163)	(47,204)		0	0	0	0	
2596	Bend Parks & Recreation	6/30/2016	Contribution	5.3	0.3	183,653	10,393	34,652	10,393	0	0	0	0	
2596	Bend Parks & Recreation	6/30/2015	Proportion	5.3	0.0	(90,815)	0	(5,140)	0	0	0	0	0	
2596 2597	Bend Parks & Recreation Mapleton Water District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	130,896 (11,410)	(9,297)	7,411 (2,113)	(2,113)	(2,113)	(2,113)	(2,113)	(845)	
2597	Mapleton Water District	6/30/2020	Contribution	5.4	4.4	7,473	6,089	1.384	1,384	1.384	1,384	1,384	553	
2597	Mapleton Water District	6/30/2019	Proportion	5.3	3.3	(16,581)	(10,325)	(3,128)		(3,128)	(3,128)		0	
2597	Mapleton Water District	6/30/2019	Contribution	5.3	3.3	7.299	4,545	1,377	1.377	1.377	1.377	414	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Measurement Period for Initial	Source of Employer	- Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2597	Mapleton Water District	6/30/2018	Proportion	5.2	2.2	(4,907)	(2,075)	(944)	(944)	(944)	(187)	0	0	
2597	Mapleton Water District	6/30/2018	Contribution	5.2	2.2	5,174	2,189	995	995	995	199	0	0	
2597 2597	Mapleton Water District Mapleton Water District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	1,841 5,080	425 1,172	354 977	354 977	71 195	0	0	0	
2597	Mapleton Water District	6/30/2017	Proportion	5.3	0.3	(3,921)	(221)	(740)	(221)	195	0	0	0	
2597	Mapleton Water District	6/30/2016	Contribution	5.3	0.3	4.869	274	919	274	0	0	0	0	
2597	Mapleton Water District	6/30/2015	Proportion	5.3	0.0	(4,249)	0	(239)	0	0	0	ō	0	
2597	Mapleton Water District	6/30/2015	Contribution	5.3	0.0	3,941	0	221	0	0	0	0	0	
2598	Marion County Housing Authority	6/30/2020	Proportion	5.4	4.4	77,652	63,272	14,380	14,380	14,380	14,380	14,380	5,752	
2598	Marion County Housing Authority	6/30/2020	Contribution	5.4	4.4	(49,077)	(39,989)	(9,088) 48,047	(9,088)	(9,088)	(9,088)	(9,088) 14,416		
2598 2598	Marion County Housing Authority	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	254,651 (44,570)	158,557 (27,752)		48,047 (8,409)	48,047 (8,409)	48,047 (8,409)	14,416 (2,525)	0	
2598	Marion County Housing Authority Marion County Housing Authority	6/30/2019	Proportion	5.2	2.2	(250,477)	(105,970)		(48,169)	(48,169)	(9,632)	(2,323)	0	
2598	Marion County Housing Authority	6/30/2018	Contribution	5.2	2.2	(3,112)	(1,318)		(598)	(598)	(122)	0	Ö	
2598	Marion County Housing Authority	6/30/2017	Proportion	5.2	1.2	185,104	42,716	35,597	35,597	7,119	0	0	0	
2598	Marion County Housing Authority	6/30/2017	Contribution	5.2	1.2	(32,063)	(7,399)	(6,166)	(6,166)	(1,233)	0	0	0	
2598	Marion County Housing Authority	6/30/2016	Proportion	5.3	0.3	14,625	830	2,759	830	0	0	0	0	
2598	Marion County Housing Authority	6/30/2016	Contribution	5.3	0.3	(5,085)	(290)		(290)	0	0	0	0	
2598	Marion County Housing Authority	6/30/2015	Proportion	5.3	0.0	21,382	0	1,212	0	0	0	0	0	
2598 2599	Marion County Housing Authority	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	(3,149) 28,033	22,842	(179) 5,191	5,191	5.191	5,191	5,191	0 2,078	
2599	South Suburban Sanitary District South Suburban Sanitary District	6/30/2020	Proportion Contribution	5.4	4.4	(13,501)	(11,001)		(2,500)	(2,500)	(2,500)	(2,500)		
2599	South Suburban Sanitary District	6/30/2019	Proportion	5.3	3.3	108,941	67,831	20,555	20,555	20,555	20,555	6,166		
2599	South Suburban Sanitary District	6/30/2019	Contribution	5.3	3.3	(29,698)	(18,492)		(5,603)	(5,603)	(5,603)	(1,683)		
2599	South Suburban Sanitary District	6/30/2018	Proportion	5.2	2.2	(55,967)	(23,678)		(10,763)	(10,763)	(2,152)	0	0	
2599	South Suburban Sanitary District	6/30/2018	Contribution	5.2	2.2	(4,653)	(1,968)		(895)	(895)	(178)	0	0	
2599	South Suburban Sanitary District	6/30/2017	Proportion	5.2	1.2	(46,123)	(10,643)		(8,870)	(1,773)	0	0	0	
2599	South Suburban Sanitary District	6/30/2017	Contribution	5.2	1.2	(5,025)	(1,161)		(966)	(195)	0	0	0	
2599 2599	South Suburban Sanitary District South Suburban Sanitary District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	6,073 2,356	343 131	1,146 445	343 131	0	0	0	0	
2599	South Suburban Sanitary District	6/30/2015	Proportion	5.3	0.0	(50,334)	0	(2,849)	0	0	0	0	0	
2599	South Suburban Sanitary District	6/30/2015	Contribution	5.3	0.0	8.882	0	502	0	0	Ö	0	Ö	
2600	Winston-Dillard Water District	6/30/2020	Proportion	5.4	4.4	117,365	95,631	21,734	21,734	21,734	21,734	21,734	8,695	
2600	Winston-Dillard Water District	6/30/2020	Contribution	5.4	4.4	74	60	14	14	14	14	14	4	
2600	Winston-Dillard Water District	6/30/2019	Proportion	5.3	3.3	(170,744)	(106,312)		(32,216)	(32,216)	(32,216)	(9,664)		
2600	Winston-Dillard Water District	6/30/2019	Contribution	5.3	3.3	1,764	1,098	333	333	333	333	99	0	
2600 2600	Winston-Dillard Water District Winston-Dillard Water District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	30,894 (21,976)	13,071 (9,298)	5,941 (4,226)	5,941 (4,226)	5,941 (4,226)	1,189 (846)	0	0	
2600	Winston-Dillard Water District Winston-Dillard Water District	6/30/2017	Proportion	5.2	1.2	(21,976)	(9,298)	(4,226)	(4,226)	(4,226)	(846)	0	0	
2600	Winston-Dillard Water District	6/30/2017	Contribution	5.2	1.2	3.987	919	767	767	152	0	0	0	
2600	Winston-Dillard Water District	6/30/2016	Proportion	5.3	0.3	(20,608)	(1,168)		(1,168)	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2016	Contribution	5.3	0.3	6,970	395	1,315	395	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2015	Proportion	5.3	0.0	(35,537)	0	(2,012)	0	0	0	0	0	
2600	Winston-Dillard Water District	6/30/2015	Contribution	5.3	0.0	(84)	0	(4)	0	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
2601 2601	Baker Valley Irrigation District Baker Valley Irrigation District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(7,048)	(4,388)	(1,330)	(1,330)	(1,330)	(1,330)	(398)	0	
2601	Baker Valley Irrigation District	6/30/2019	Contribution	5.3	3.3	(7,040)	(4,300)	(1,330)	(1,330)	(1,330)	(1,330)	(350)	0	
2601	Baker Valley Irrigation District	6/30/2018	Proportion	5.2	2.2	(5,184)	(2,193)	(997)	(997)	(997)	(199)		Ö	
2601	Baker Valley Irrigation District	6/30/2018	Contribution	5.2	2.2	(254)	(107)	(49)	(49)	(49)	(9)	0	0	
2601	Baker Valley Irrigation District	6/30/2017	Proportion	5.2	1.2	2,703	623	520	520	103	0	0	0	
2601	Baker Valley Irrigation District	6/30/2017	Contribution	5.2	1.2	(1,288)	(296)		(248)	(48)	0	0	0	
2601	Baker Valley Irrigation District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	5,528 149	313	1,043 28	313	0	0	0	0	
2601 2601	Baker Valley Irrigation District Baker Valley Irrigation District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(12,866)	9	(726)	9	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2015	Contribution	5.3	0.0	2,301	0	131	0	0	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(78,720)	(64,142)		(14,578)	(14,578)	(14,578)	(14,578)		
2602	Aumsville Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	1,292	1,053	239	239	239	239	239	97	
2602	Aumsville Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	160,049	99,653	30,198	30,198	30,198	30,198	9,059	0	
2602	Aumsville Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(32,432)	(20,194)		(6,119)	(6,119)	(6,119)	(1,837)		
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	(92,685)	(39,213)		(17,824)	(17,824)	(3,565)	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	7,164	3,030	1,378	1,378	1,378	274	0	0	
2602 2602	Aumsville Rural Fire Protection District Aumsville Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(42,548) (8,761)	(9,820) (2,021)	(8,182) (1,685)	(8,182) (1,685)	(1,638) (336)	0	0	0	
2602	Aumsville Rural Fire Protection District Aumsville Rural Fire Protection District	6/30/2017	Proportion	5.2 5.3	1.2 0.3	(8,761)	(2,021)	(1,685) 5,529	(1,685)	(336)	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(7,970)	(450)		(450)	0	0	0	0	
		0,00,2010	Proportion	5.3	0.0	(28,354)	(430)	(1,604)	(430)	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4		
Number 2602	Employer Name Aumsville Rural Fire Protection District	Recognition 6/30/2015	Contribution	Amortization Period 5.3	Period 0.0	1,491	Outriow/(inflow)	Expense 86	Expense	Expense 0	Expense	Expense 0	Expense	Subsequent Expense
2603	Corbett Water District	6/30/2020	Proportion	5.4	4.4	(136,122)	(110,914)	(25,208)	(25,208)	-	(25,208)	-	(10,082)	. 0
2603	Corbett Water District	6/30/2020	Contribution	5.4	4.4	(6,335)	(5,162)	(1,173)	(1,173)					
2603	Corbett Water District	6/30/2019	Proportion	5.3	3.3	(85,753)	(53,393)	(16,180)	(16,180)			(4,853)		0
2603	Corbett Water District	6/30/2019	Contribution	5.3	3.3	(26,102)	(16,252)	(4,925)	(4,925)					0
2603	Corbett Water District	6/30/2018	Proportion	5.2	2.2	117,579	49,746	22,611	22,611	22,611	4,524	0	0	0
2603	Corbett Water District	6/30/2018	Contribution	5.2	2.2	(18,716)	(7,919)	(3,599)	(3,599)		(721)	0	0	0
2603	Corbett Water District	6/30/2017	Proportion	5.2	1.2	(33,471)	(7,723)	(6,437)	(6,437)		0	0	0	0
2603	Corbett Water District	6/30/2017	Contribution	5.2	1.2	3,118	718	600	600	118	0	0	0	0
2603	Corbett Water District	6/30/2016	Proportion	5.3	0.3	(8,512)	(482)	(1,606)	(482)		0	0	0	0
2603	Corbett Water District	6/30/2016	Contribution	5.3	0.3	(1,160)	(65)	(219)	(65)	0	0	0	0	0
2603	Corbett Water District	6/30/2015	Proportion	5.3	0.0	(24,839)	0	(1,404)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2015	Contribution	5.3	0.0	(230)	0	(15)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Proportion	5.4	4.4	68,529	55,838	12,691	12,691	12,691	12,691	12,691	5,074	0
2604 2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(25,305) 84,414	(20,619) 52,560	(4,686) 15.927	(4,686) 15,927	(4,686) 15.927	(4,686) 15,927	(4,686) 4,779	(1,875)	0
2604 2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2019	Proportion Contribution	5.3 5.3	3.3	(26.624)	52,560 (16.578)	15,927 (5.023)	15,927		15,927		0	0
2604 2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2019	Proportion	5.3 5.2	3.3	(26,624) 71,876	(16,578)	(5,023)	(5,023) 13,822	(5,023)	(5,023)	(1,509)	0	0
2604 2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2018	Proportion Contribution	5.2	2.2	71,876 (17,910)	30,410 (7.578)	13,822	13,822		2,766	0	0	0
2604 2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2018	Proportion	5.2 5.2	1.2	(17,910) (50,306)	(7,578) (11,610)	(3,444)	(3,444)		(690)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Contribution	5.2	1.2	(2,604)	(600)	(501)	(501)		0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	5.3	0.3	(17,566)	(996)	(3,314)	(996)	(99)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Contribution	5.3	0.3	(8,788)	(498)	(1,658)	(498)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Proportion	5.3	0.0	19,832	(430)	1,122	(430)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Contribution	5.3	0.0	(11,437)	0	(647)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2020	Proportion	5.4	4.4	70,017	57,051	12,966	12,966	12,966	12,966	12,966	5,187	0
2605	Scio Fire District	6/30/2020	Contribution	5.4	4.4	(22,857)	(18,624)	(4,233)	(4,233)		(4,233)	(4,233)	(1,692)	0
2605	Scio Fire District	6/30/2019	Proportion	5.3	3.3	89,113	55,485	16,814	16,814	16,814	16,814	5,043	(1,111)	0
2605	Scio Fire District	6/30/2019	Contribution	5.3	3.3	(14,935)	(9,299)	(2,818)	(2,818)		(2,818)	(845)	Ö	0
2605	Scio Fire District	6/30/2018	Proportion	5.2	2.2	(139,554)	(59,043)	(26,837)	(26,837)	(26,837)	(5,369)	0	0	0
2605	Scio Fire District	6/30/2018	Contribution	5.2	2.2	17,291	7,316	3,325	3,325	3,325	666	0	0	0
2605	Scio Fire District	6/30/2017	Proportion	5.2	1.2	12,820	2,960	2,465	2,465	495	0	0	0	0
2605	Scio Fire District	6/30/2017	Contribution	5.2	1.2	3,425	789	659	659	130	0	0	0	0
2605	Scio Fire District	6/30/2016	Proportion	5.3	0.3	23,980	1,355	4,525	1,355	0	0	0	0	0
2605	Scio Fire District	6/30/2016	Contribution	5.3	0.3	(11,178)	(633)	(2,109)	(633)	0	0	0	0	0
2605	Scio Fire District	6/30/2015	Proportion	5.3	0.0	53,496	0	3,026	0	0	0	0	0	0
2605	Scio Fire District	6/30/2015	Contribution	5.3	0.0	(3,851)	0	(216)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2020	Proportion	5.4	4.4	(1,428)	(1,164)	(264)	(264)		(264)	(264)		
2606	West Valley Housing Authority	6/30/2020	Contribution	5.4	4.4	(28,265)	(23,031)	(5,234)	(5,234)		(5,234)	(5,234)	(2,095)	
2606	West Valley Housing Authority	6/30/2019	Proportion	5.3	3.3	62,124	38,680	11,722	11,722	11,722	11,722	3,514	0	0
2606	West Valley Housing Authority	6/30/2019	Contribution	5.3	3.3	(28,416)	(17,692)	(5,362)	(5,362)		(5,362)	(1,606)	0	0
2606	West Valley Housing Authority	6/30/2018	Proportion	5.2	2.2	(204,696)	(86,601)	(39,365)	(39,365)		(7,871)	0	0	0
2606	West Valley Housing Authority	6/30/2018	Contribution	5.2	2.2	(25,974)	(10,989)	(4,995)	(4,995)		(999)	0	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	5.2	1.2	(12,694)	(2,930)	(2,441)	(2,441)	(489)	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(19,326)	(4,458)	(3,717)	(3,717)	(741)	0	0	0	0
2606 2606	West Valley Housing Authority	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	159,083 8,522	9,003 482	30,016 1,608	9,003 482	0	0	0	0	0
2606	West Valley Housing Authority West Valley Housing Authority	6/30/2015	Proportion	5.3	0.3	(327,784)	482	(18,554)	482	0	0	0	0	0
2606	West Valley Housing Authority West Valley Housing Authority	6/30/2015	Contribution	5.3	0.0	29,293	0	1,658	0	Ü n	0	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Proportion	5.4	4.4	515,592	420,112	95,480	95,480	95,480	95,480	95,480	38,192	0
2607	Hoodland Fire District 74	6/30/2020	Contribution	5.4	4.4	2,787	2,271	516	516	516	516	516	207	0
2607	Hoodland Fire District 74	6/30/2019	Proportion	5.3	3.3	(293,554)	(182,778)	(55,388)	(55,388)		(55,388)	(16,614)		0
2607	Hoodland Fire District 74	6/30/2019	Contribution	5.3	3.3	2,981	1,857	562	562	562	562	171	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	5.2	2.2	520,738	220,312	100,142	100,142		20,028	0	o o	0
2607	Hoodland Fire District 74	6/30/2018	Contribution	5.2	2.2	(20,490)	(8,670)	(3,940)	(3,940)		(790)	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Proportion	5.2	1.2	(90,654)	(20,922)	(17,433)	(17,433)		0	0	ō	0
2607	Hoodland Fire District 74	6/30/2017	Contribution	5.2	1.2	75,277	17,373	14,476	14,476	2,897	0	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Proportion	5.3	0.3	87,476	4,951	16,505	4,951	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Contribution	5.3	0.3	43,263	2,448	8,163	2,448	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2015	Proportion	5.3	0.0	(226,843)	0	(12,838)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2015	Contribution	5.3	0.0	50,843	0	2,878	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	138,203	112,610	25,593	25,593	25,593	25,593	25,593	10,238	0
2608	Gaston Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(11,035)	(8,991)	(2,044)	(2,044)		(2,044)	(2,044)		
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(14,614)	(9,100)	(2,757)	(2,757)		(2,757)	(829)	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	425	265	80	80	80	80	25	0	0
	Gaston Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	(32,307)	(13,668)	(6,213)	(6,213)			0	0	0
2608 2608	Gaston Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	6.334	2,680	1,218	1.218	1,218	244	0		



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	57	13		11	2 406	0	0	0	0
2608 2608	Gaston Rural Fire Protection District Gaston Rural Fire Protection District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	10,511 2,658	2,427 148	2,021 502	2,021 148	406	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	5,081	286		286	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(8,281)	0	(471)	0	0	0	0	0	Ö
2608	Gaston Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	4,292	0	242	0	0	0	0	0	0
2610	Turner Fire District	6/30/2020	Proportion	5.4	4.4	328,070	267,316	60,754	60,754	60,754	60,754	60,754	24,300	0
2610	Turner Fire District	6/30/2020	Contribution	5.4	4.4	(79,101)	(64,453)		(14,648)	(14,648)	(14,648			
2610	Turner Fire District	6/30/2019	Proportion	5.3	3.3	63,510	39,544		11,983	11,983	11,983	3,595		0
2610	Turner Fire District	6/30/2019	Contribution	5.3	3.3	(54,436)	(33,894)		(10,271)	(10,271)	(10,271			0
2610	Turner Fire District	6/30/2018	Proportion	5.2	2.2	(63,815)	(26,999)		(12,272)	(12,272)	(2,455		0	0
2610	Turner Fire District	6/30/2018	Contribution	5.2	2.2	(42,961)	(18,175)		(8,262)	(8,262)	(1,651) 0	0	0
2610 2610	Turner Fire District Turner Fire District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	26,995 (38,333)	6,231 (8,845)	5,191 (7,372)	5,191 (7,372)	1,040 (1,473)	0	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	5.3	0.3	77,508	4.388	14.624	4.388	(1,473)	0	0	0	0
2610	Turner Fire District	6/30/2016	Contribution	5.3	0.3	(5,438)	(308)		4,366	0	0	0	0	0
2610	Turner Fire District	6/30/2015	Proportion	5.3	0.0	86,309	(300)	4.884	(500)	0	0	0	0	0
2610	Turner Fire District	6/30/2015	Contribution	5.3	0.0	(969)	0	(54)	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2020	Proportion	5.4	4.4	670,541	546,367	124,174	124,174	124,174	124,174	124,174	49,671	Ö
2612	Community Services Consortium	6/30/2020	Contribution	5.4	4.4	64,280	52,376	11,904	11,904	11,904	11,904	11,904		Ö
2612	Community Services Consortium	6/30/2019	Proportion	5.3	3.3	(7,228)	(4,500)		(1,364)	(1,364)	(1,364			0
2612	Community Services Consortium	6/30/2019	Contribution	5.3	3.3	(149,576)	(93,132)		(28,222)	(28,222)	(28,222	(8,466)	0	0
2612	Community Services Consortium	6/30/2018	Proportion	5.2	2.2	127,151	53,795		24,452	24,452	4,891	0	0	0
2612	Community Services Consortium	6/30/2018	Contribution	5.2	2.2	(108,647)	(45,965)		(20,894)	(20,894)	(4,177) 0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	5.2	1.2	83,629	19,301	16,082	16,082	3,219	0	0	0	0
2612	Community Services Consortium	6/30/2017	Contribution	5.2	1.2	10,641	2,457	2,046	2,046	411 0	0	0	0	0
2612 2612	Community Services Consortium Community Services Consortium	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(505,456) 37,186	(28,611) 2,106		(28,611) 2,106	0	0	0	0	0
2612	Community Services Consortium Community Services Consortium	6/30/2015	Proportion	5.3	0.0	(393,590)	2,100		2,100	0	0	0	0	0
2612	Community Services Consortium	6/30/2015	Contribution	5.3	0.0	(36,282)	0	, , ,	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Proportion	5.4	4.4	(11,067)	(9,018)		(2,049)	(2,049)	(2,049) (2,049)		
2613	Polk Soil & Water Conservation District	6/30/2020	Contribution	5.4	4.4	2,202	1,794	408	408	408	408	408		0
2613	Polk Soil & Water Conservation District	6/30/2019	Proportion	5.3	3.3	(29,490)	(18,362)	(5,564)	(5,564)	(5,564)	(5,564) (1,670)	0	Ö
2613	Polk Soil & Water Conservation District	6/30/2019	Contribution	5.3	3.3	1,584	986	299	299	299	299	89	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	5.2	2.2	13,751	5,819		2,644	2,644	531	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Contribution	5.2	2.2	(1,783)	(754)		(343)	(343)	(68) 0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	5.2	1.2	5,165	1,193		993	200	0	0	0	0
2613 2613	Polk Soil & Water Conservation District Polk Soil & Water Conservation District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	4,710 (12,164)	1,086 (689)	906 (2,295)	906 (689)	180	0	0	0	0
2613	Polk Soil & Water Conservation District Polk Soil & Water Conservation District	6/30/2016	Contribution	5.3	0.3	(12,164)	324		(689)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Proportion	5.3	0.0	(22,595)	0	(1,280)	324 0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Contribution	5.3	0.0	2.181	0	121	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Proportion	5.4	4.4	_,	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2614 2614	Mountain Valley Mental Health Program Mountain Valley Mental Health Program	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program Mountain Valley Mental Health Program	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program Mountain Valley Mental Health Program	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2020	Proportion	5.4	4.4	(1,431)	(1,166)	(265)	(265)	(265)	(265) (265)	(106)	
2615	Humanities Council	6/30/2020	Contribution	5.4	4.4	(9,181)	(7,481)		(1,700)	(1,700)	(1,700			Ö
2615	Humanities Council	6/30/2019	Proportion	5.3	3.3	(5,107)	(3,179)		(964)	(964)	(964			Ö
2615	Humanities Council	6/30/2019	Contribution	5.3	3.3	(9,957)	(6,199)		(1,879)	(1,879)	(1,879		0	0
2615	Humanities Council	6/30/2018	Proportion	5.2	2.2	(1,698)	(717)		(327)	(327)	(63		0	0
2615	Humanities Council	6/30/2018	Contribution	5.2	2.2	(8,057)	(3,410)		(1,549)	(1,549)	(312)		0	0
2615	Humanities Council	6/30/2017	Proportion	5.2	1.2	(46,937)	(10,833)		(9,026)	(1,807)	0	0	•	0
2615 2615	Humanities Council	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(6,711)	(1,547)		(1,291)	(256)	0	0	0	0
2615 2615	Humanities Council Humanities Council	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(7,093) (9,624)	(403) (544)		(403) (544)	0	0	0	0	0
2615	Humanities Council Humanities Council	6/30/2015	Proportion	5.3	0.3	(10,519)	(544)	(1,816)	(544)	0	0	0	0	0
	Humanities Council	6/30/2015	Contribution	5.3	0.0	(10,032)	0	(567)	0	0	0	0	•	0
2615														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2616	Alcohol Safety Action Program	6/30/2020	Contribution	5.4	4.4	0	(0	0	0	C	0	0	C
2616	Alcohol Safety Action Program	6/30/2019	Proportion	5.3	3.3	0	C	0	0	0	C	0	0	C
2616	Alcohol Safety Action Program	6/30/2019	Contribution	5.3	3.3	0	() 0	0	0	0	0	0	C
2616 2616	Alcohol Safety Action Program Alcohol Safety Action Program	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	() 0	0	0	0	0	0	C
2616	Alcohol Safety Action Program	6/30/2017	Proportion	5.2	1.2	0) 0	0	0		0	0	
2616	Alcohol Safety Action Program	6/30/2017	Contribution	5.2	1.2	0	() 0	0	0		0	0	C
2616	Alcohol Safety Action Program	6/30/2016	Proportion	5.3	0.3	0	() 0	0	0	(0	0	Č
2616	Alcohol Safety Action Program	6/30/2016	Contribution	5.3	0.3	0	() 0	0	0		0	0	Č
2616	Alcohol Safety Action Program	6/30/2015	Proportion	5.3	0.0	0	Ċ) 0	Ō	0	d	0	0	d
2616	Alcohol Safety Action Program	6/30/2015	Contribution	5.3	0.0	0	C	0	0	0	C	0	0	Ċ
2617	Clean Water Services	6/30/2020	Proportion	5.4	4.4	232,066	189,091	42,975	42,975	42,975	42,975	42,975	17,191	C
2617	Clean Water Services	6/30/2020	Contribution	5.4	4.4	(430,141)	(350,485							C
2617	Clean Water Services	6/30/2019	Proportion	5.3	3.3	930,775	579,539			175,618				C
2617	Clean Water Services	6/30/2019	Contribution	5.3	3.3	936,389	583,035		176,677	176,677		53,004	0	C
2617	Clean Water Services	6/30/2018	Proportion	5.2	2.2	(6,439,043)	(2,724,209			(1,238,278			0	C
2617	Clean Water Services	6/30/2018	Contribution	5.2	2.2	14,910,328	6,308,215		2,867,371	2,867,371		0	0	C
2617	Clean Water Services	6/30/2017	Proportion	5.2	1.2	991,074	228,710		190,591	38,119		0	0	C
2617 2617	Clean Water Services Clean Water Services	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(212,831) 1.046,517	(49,115 59,237			(8,186) (0	0	C
2617	Clean Water Services Clean Water Services	6/30/2016	Contribution	5.3	0.3	(2,506,463)	59,237 (141,873			. 0		0	0	(
2617	Clean Water Services Clean Water Services	6/30/2015	Proportion	5.3	0.3	(2,506,463)	(141,8/3	3) (472,918) (12,517		, U	(. 0	0	C
2617	Clean Water Services	6/30/2015	Contribution	5.3	0.0	(116,276)	(0		0	0	C
2618	Estacada Cemetery District	6/30/2020	Proportion	5.4	4.4	(, ,) (4,55)	,	0	· ·	0	0	Č
2618	Estacada Cemetery District	6/30/2020	Contribution	5.4	4.4	0	Ċ) 0	Ō	0	d	0	0	d
2618	Estacada Cemetery District	6/30/2019	Proportion	5.3	3.3	0	C	0	0	0	C	0	0	Ċ
2618	Estacada Cemetery District	6/30/2019	Contribution	5.3	3.3	60	38	3 11	11	11	11	5	0	C
2618	Estacada Cemetery District	6/30/2018	Proportion	5.2	2.2	0	() 0	0	0	C	0	0	C
2618	Estacada Cemetery District	6/30/2018	Contribution	5.2	2.2	0	() 0	0	0	C	0	0	C
2618	Estacada Cemetery District	6/30/2017	Proportion	5.2	1.2	0	() 0	0	0	C	0	0	C
2618	Estacada Cemetery District	6/30/2017	Contribution	5.2	1.2	0	() 0	0	0	C	0	0	C
2618	Estacada Cemetery District	6/30/2016	Proportion	5.3	0.3	0	() (0	0	C	0	0	C
2618	Estacada Cemetery District	6/30/2016	Contribution	5.3 5.3	0.3	0	() 0	0	0	(0	0	C
2618 2618	Estacada Cemetery District Estacada Cemetery District	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0 0.0	0	() 0	0	0		0	0	C
2619	Comprehensive Options For Drug Abusers	6/30/2020	Proportion	5.4	4.4	0) 0	0	0		0	0	
2619	Comprehensive Options For Drug Abusers	6/30/2020	Contribution	5.4	4.4	0	() 0	0	0			0	C
2619	Comprehensive Options For Drug Abusers	6/30/2019	Proportion	5.3	3.3	0	() 0	0	0	(0	0	C
2619	Comprehensive Options For Drug Abusers	6/30/2019	Contribution	5.3	3.3	0	Ċ) 0	0	0	C	0	0	Ċ
2619	Comprehensive Options For Drug Abusers	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	C	0	0	C
2619	Comprehensive Options For Drug Abusers	6/30/2018	Contribution	5.2	2.2	0	() 0	0	0	C	0	0	C
2619	Comprehensive Options For Drug Abusers	6/30/2017	Proportion	5.2	1.2	0	C) 0	0	0	C	0	0	C
2619	Comprehensive Options For Drug Abusers	6/30/2017	Contribution	5.2	1.2	0	() 0	0	0	C	0	0	C
2619	Comprehensive Options For Drug Abusers	6/30/2016	Proportion	5.3	0.3	0	C) 0	0	0	C	0	· ·	C
2619	Comprehensive Options For Drug Abusers	6/30/2016	Contribution	5.3	0.3	0	(0	0	0	C	0	•	C
2619	Comprehensive Options For Drug Abusers	6/30/2015	Proportion	5.3	0.0	0	(0	0	0	0	0	0	0
2619 2620	Comprehensive Options For Drug Abusers Jackson County Fire District 4	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	0 (133,622)	(108,877) (24,745) (24,745)	(24,745) (24,745	(24,745)	0 (9,897)	C
2620	Jackson County Fire District 4 Jackson County Fire District 4	6/30/2020	Contribution	5.4	4.4	36,472	29,718			6,754				
2620	Jackson County Fire District 4 Jackson County Fire District 4	6/30/2020	Proportion	5.3	3.3	(275,564)	(171,578							
2620	Jackson County Fire District 4	6/30/2019	Contribution	5.3	3.3	(28,664)	(17,848							Č
2620	Jackson County Fire District 4	6/30/2018	Proportion	5.2	2.2	105,280	44,542			20,246			. 0	Č
2620	Jackson County Fire District 4	6/30/2018	Contribution	5.2	2.2	(4,049)	(1,712	2) (779) (779)	(779) (154		0	Č
2620	Jackson County Fire District 4	6/30/2017	Proportion	5.2	1.2	295,321	68,153		56,792	11,361		0	0	Ċ
2620	Jackson County Fire District 4	6/30/2017	Contribution	5.2	1.2	24,744	5,712	2 4,758		954	·	0	0	Ċ
2620	Jackson County Fire District 4	6/30/2016	Proportion	5.3	0.3	(3,785)	(215				-	0	0	C
2620	Jackson County Fire District 4	6/30/2016	Contribution	5.3	0.3	47,428	2,683			0	C	0	0	C
2620	Jackson County Fire District 4	6/30/2015	Proportion	5.3	0.0	(52,701)	(0	C	0	0	C
2620	Jackson County Fire District 4	6/30/2015	Contribution	5.3	0.0	18,245	0					0	0	C
2623	Evans Valley Fire District 6	6/30/2020	Proportion	5.4	4.4	82,020	66,831			15,189				C
2623	Evans Valley Fire District 6	6/30/2020	Contribution	5.4	4.4	(23,777)	(19,374							
2623 2623	Evans Valley Fire District 6	6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	100,462	62,552 (9,344			18,955 (2,831				C
2623	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2019 6/30/2018	Proportion Proportion	5.3 5.2	3.3 2.2	(15,006) (4,563)	(9,344) 0	(
2623	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2018	Contribution	5.2 5.2	2.2	3,856	1,630			742			•	(
	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2017	Proportion	5.2	1.2	10,091	2,327		1,941	742 386		0	•	C
2623														



Exhibit I

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

June 30, 2021 Measurement Date

2623 Ev. 2623 Ev. 2623 Ev. 2624 KI 2625 Pv. 2625	Employer Name Evans Valley Fire District 6 Klamath Vector Control Klamath Vector Control	Measurement Period for Initial Recognition 6/30/2016 6/30/2016 6/30/2015	Proportion	Original Amortization Period 5.3	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Recognized in Measurement Period Expense	Recognized in Measurement Period +1 Expense	Recognized in Measurement Period +2 Expense	Recognized in Measurement Period +3 Expense	Recognized in Measurement Period +4 Expense	Recognized in Measurement Period +5 Expense	
2623 EV 2623 EV 2623 EV 2623 EV 2624 KI 2625 PC 2625 P	Evans Valley Fire District 6 Klamath Vector Control	6/30/2016 6/30/2016	Proportion			Outflow/(Inflow)	Outflow/(Inflow)	Fynonso	Evnonco	Evnoneo	Evnonco	Evnonco	Evnonco	
2623 Ex 2623 Ex 2624 KI 2625 Pr 2625 P	Evans Valley Fire District 6 Evans Valley Fire District 6 Evans Valley Fire District 6 Klamath Vector Control	6/30/2016								Lxperise	Expense	Expense	Lxperise	Subsequent Expense
2623 Ex 2624 KI 2625 Pc 2625 P	Evans Valley Fire District 6 Evans Valley Fire District 6 Klamath Vector Control				0.3 0.3	3,644	204	688	204 64	0	0	0	0	0
2623 Ex 2624 KI 2625 Pc 2625 P	Evans Valley Fire District 6 Klamath Vector Control		Contribution	5.3 5.3	0.3	1,124 0	64	212 0	64	0	0	0	0	0
2624 KI 2625 PC 2626 P	Klamath Vector Control	6/30/2015	Proportion Contribution	5.3	0.0	1,483	0	83	0	0	0	0	0	0
2624 KI 2625 PC 2625 P		6/30/2020	Proportion	5.4	4.4	(3,784)	(3,083)		•	(701)	(701)	(701)		
2624 KI 2625 Pc 2626 Tiii	Namain vector Control	6/30/2020	Contribution	5.4	4.4	(246)	(200)		(46)	(46)	(46)	(46)		
2624 KI 2625 PC 2625 P	Klamath Vector Control	6/30/2019	Proportion	5.3	3.3	25,943	16,153	4,895	4,895	4,895	4,895	1,468	0	0
2624 KI 2625 PC 2626 PC	Klamath Vector Control	6/30/2019	Contribution	5.3	3.3	(4,284)	(2,668)		(808)	(808)	(808)	(244)	Ō	Ö
2624 KI 2624 KI 2624 KI 2624 KI 2624 KI 2625 PC 2625 P	Klamath Vector Control	6/30/2018	Proportion	5.2	2.2	6,857	2,900	1,319	1,319	1,319	262	, o	0	0
2624 KI 2624 KI 2624 KI 2624 KI 2624 KI 2625 Pc 2626 Till 2626 Till	Klamath Vector Control	6/30/2018	Contribution	5.2	2.2	635	269	122	122	122	25	0	0	0
2624 KI 2624 KI 2624 KI 2625 Pc	Klamath Vector Control	6/30/2017	Proportion	5.2	1.2	2,828	652	544	544	108	0	0	0	0
2624 KI 2624 KI 2625 Pc 2626 Till	Klamath Vector Control	6/30/2017	Contribution	5.2	1.2	1,745	401	336	336	65	0	0	0	0
2624 KI 2625 Pc 2626 Pc 2626 Tiii	Klamath Vector Control	6/30/2016	Proportion	5.3	0.3	11,692	662	2,206	662	0	0	0	0	0
2624 KI 2625 Pc 2626 Pc 2626 Pc 2626 Pc	Klamath Vector Control	6/30/2016	Contribution	5.3	0.3	858	48	162	48	0	0	0	0	0
2625 Pc 2626 Pc 2626 Pc 2626 Pc	Klamath Vector Control	6/30/2015	Proportion	5.3	0.0	(100,930)	0	(5,715)	0	0	0	0	0	0
2625 PC 2626 Till 2626 Till	Klamath Vector Control	6/30/2015	Contribution	5.3	0.0	1,907	0	107	0	0	0	0	0	0
2625 PC 2626 Till 2626 Till	Port of Newport Port of Newport	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	378,047 (95,419)	308,038 (77,749)	70,009 (17,670)	70,009 (17.670)	70,009 (17,670)	70,009 (17,670)	70,009 (17,670)	28,002	0
2625 PC 2626 Til	Port of Newport Port of Newport	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(95,419) 472,196	(77,749) 294.008	(17,670) 89.094	(17,670) 89.094	(17,670) 89.094	(17,670) 89.094	(17,670) 26,726	(7,069)	0
2625 PC 2626 Til 2626 Til	Port of Newport	6/30/2019	Contribution	5.3	3.3	(76,946)	(47,910)		(14,518)	(14,518)	(14,518)	(4,356)	•	0
2625 PC 2626 Til 2626 Til	Port of Newport	6/30/2018	Proportion	5.2	2.2	(203,105)	(85,928)		(39,059)	(39,059)	(7,810)	(4,336)	0	0
2625 Pc 2625 Pc 2625 Pc 2625 Pc 2625 Pc 2625 Pc 2625 Til 2626 Til	Port of Newport	6/30/2018	Contribution	5.2	2.2	(11,561)	(4,892)		(2,223)	(2,223)	(446)	0	0	0
2625 PC 2625 PC 2625 PC 2625 PC 2625 PC 2626 Til 2626 Til	Port of Newport	6/30/2017	Proportion	5.2	1.2	18,576	4,288	3,572	3,572	716	(1.0)	0	Ö	Ö
2625 PC 2625 PC 2625 PC 2625 PC 2626 Til 2626 Til	Port of Newport	6/30/2017	Contribution	5.2	1.2	(44,269)	(10,217)		(8,513)	(1,704)	0	0	0	0
2625 Po 2625 Po 2626 Til 2626 Til	Port of Newport	6/30/2016	Proportion	5.3	0.3	79,225	4,485	14,948	4,485	0	0	0	0	0
2625 Po 2626 Til 2626 Til	Port of Newport	6/30/2016	Contribution	5.3	0.3	(53,335)	(3,020)	(10,063)	(3,020)	0	0	0	0	0
2626 Til 2626 Til	Port of Newport	6/30/2015	Proportion	5.3	0.0	112,018	0	6,343	0	0	0	0	0	0
2626 Til	Port of Newport	6/30/2015	Contribution	5.3	0.0	(35,222)	0	(1,992)	0	0	0	0	0	0
	Tillamook Peoples Utility District	6/30/2020	Proportion	5.4	4.4	(1,366,523)	(1,113,463)		(253,060)	(253,060)	(253,060)	(253,060)		
2626 Til	Tillamook Peoples Utility District	6/30/2020	Contribution	5.4	4.4	54,797	44,649	10,148	10,148	10,148	10,148	10,148	4,057	0
	Tillamook Peoples Utility District	6/30/2019	Proportion	5.3	3.3	(12,824)	(7,984)			(2,420)	(2,420)	(724)		0
	Tillamook Peoples Utility District	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(334,896)	(208,520) 440,503			(63,188) 200,229	(63,188) 40,045	(18,956)	0	0
	Tillamook Peoples Utility District Tillamook Peoples Utility District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	1,041,190 (100,049)	(42,329)	200,229 (19,240)	200,229 (19,240)	(19,240)	(3,849)	0	0	0
	Tillamook Peoples Utility District Tillamook Peoples Utility District	6/30/2017	Proportion	5.2	1.2	(1,036,588)	(239,212)		(19,240)	(39,868)	(3,049)	0	0	0
	Tillamook Peoples Utility District	6/30/2017	Contribution	5.2	1.2	141,578	32,670	27,227	27,227	5,443	0	0	0	0
	Tillamook Peoples Utility District	6/30/2016	Proportion	5.3	0.3	(41,868)	(2,368)		(2,368)	0,440	0	0	0	0
	Tillamook Peoples Utility District	6/30/2016	Contribution	5.3	0.3	63,343	3,583	11,952	3,583	0	0	0	0	Ö
	Tillamook Peoples Utility District	6/30/2015	Proportion	5.3	0.0	(734,096)	0	(41,551)	0	0	0	0	0	0
2626 Til	Tillamook Peoples Utility District	6/30/2015	Contribution	5.3	0.0	87,995	0	4,980	0	0	0	0	0	0
2628 M	McKenzie Fire And Rescue	6/30/2020	Proportion	5.4	4.4	(174,603)	(142,269)	(32,334)	(32,334)	(32,334)	(32,334)	(32,334)	(12,933)	0
	McKenzie Fire And Rescue	6/30/2020	Contribution	5.4	4.4	8,121	6,617	1,504	1,504	1,504	1,504	1,504	601	0
	McKenzie Fire And Rescue	6/30/2019	Proportion	5.3	3.3	(71,187)	(44,323)			(13,432)	(13,432)	(4,027)		0
	McKenzie Fire And Rescue	6/30/2019	Contribution	5.3	3.3	(40,940)	(25,490)		(7,725)	(7,725)	(7,725)	(2,315)		0
	McKenzie Fire And Rescue	6/30/2018	Proportion	5.2	2.2	197,735	83,657	38,026	38,026	38,026	7,605	0	0	0
	McKenzie Fire And Rescue	6/30/2018	Contribution	5.2	2.2	(45,894)	(19,416)		(8,826)	(8,826)	(1,764)	0	0	0
	McKenzie Fire And Rescue McKenzie Fire And Rescue	6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	62,506 4,056	14,426 936	12,020 780	12,020 780	2,406 156	0	0	0	0
	McKenzie Fire And Rescue	6/30/2017 6/30/2016	Proportion	5.3	0.3	42,979	2,434	8,109	2,434	0	0	0	0	0
	McKenzie Fire And Rescue	6/30/2016	Contribution	5.3	0.3	(8.476)	(481)	(1.599)	(481)	0	0	0	0	0
	McKenzie Fire And Rescue	6/30/2015	Proportion	5.3	0.0	(37.555)	(401)	(2.125)		0	0	0	0	0
	McKenzie Fire And Rescue	6/30/2015	Contribution	5.3	0.0	(3,628)	0	(203)		0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2020	Proportion	5.4	4.4	0,020)	0	0	0	0	0	0	Ö	Ö
	Metropolitan Wastewater Management Commission	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2629 M	Metropolitan Wastewater Management Commission	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2015	Proportion	5.3 5.3	0.0 0.0	0	0	0	0	0	0	0	0	0
	Metropolitan Wastewater Management Commission	6/30/2015	Contribution			007.504	700 000	470.000	470.000	470.000	470.000	470.000	0	
2630 St		6/30/2015 6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	937,591 83,863	763,963 68,333	173,628 15,530	173,628 15,530	173,628 15,530	173,628 15,530	173,628 15,530	69,451 6,213	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2630 2630	Sheridan Fire District Sheridan Fire District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	91,838 (124,262)	57,182 (52,571)		17,328 (23,897)	17,328 (23,897)	17,328 (4,777)	5,198	0	0
2630	Sheridan Fire District	6/30/2018	Contribution	5.2	2.2	(8,195)	(3,467)		(23,697)	(23,697)	(315)	0	0	0
2630	Sheridan Fire District	6/30/2017	Proportion	5.2	1.2	32,533	7,509		6,256	1,253	(313)	0	0	0
2630	Sheridan Fire District	6/30/2017	Contribution	5.2	1.2	(16,302)	(3,762)		(3,135)	(627)	0	Ö	Ö	0
2630	Sheridan Fire District	6/30/2016	Proportion	5.3	0.3	79,107	4,477	14,926	4,477	o o	0	0	0	0
2630	Sheridan Fire District	6/30/2016	Contribution	5.3	0.3	3,789	214	715	214	0	0	0	0	0
2630	Sheridan Fire District	6/30/2015	Proportion	5.3	0.0	(72,769)	0	(.,)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2015	Contribution	5.3	0.0	12,781	0	,	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Proportion	5.4	4.4	1,457	1,187		270	270	270	270		0
2631	Arch Cape Water-Sanitary District	6/30/2020	Contribution	5.4	4.4	(1,597)	(1,301)			(296)	(296)	(296)		
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	5.3	3.3	(5,239)	(3,263)		(988)	(988)	(988)	(299)		0
2631	Arch Cape Water-Sanitary District	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(5,102) (10,171)	(3,176)			(963) (1,956)	(963) (391)	(287)	0	0
2631 2631	Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(10,171) (5,278)	(4,303)		(1,956) (1,015)	(1,956)	(391)	0	0	0
2631	Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District	6/30/2017	Proportion	5.2	1.2	(5,278)	3,515		(1,015)	(1,015)	(203)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Contribution	5.2	1.2	(3,486)	(806)		(670)	(136)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	5.3	0.3	2.445	140		140	(130)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Contribution	5.3	0.3	1,401	81		81	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Proportion	5.3	0.0	(32,298)	0		0	0	0	ő	ő	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Contribution	5.3	0.0	978	0	53	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Proportion	5.4	4.4	11,216	9,139	2,077	2,077	2,077	2,077	2,077	831	0
2632	Umpqua Regional Council of Governments	6/30/2020	Contribution	5.4	4.4	(18,117)	(14,762)	(3,355)	(3,355)	(3,355)	(3,355)	(3,355)	(1,342)	0
2632	Umpqua Regional Council of Governments	6/30/2019	Proportion	5.3	3.3	(13,458)	(8,380)		(2,539)	(2,539)	(2,539)	(763)		0
2632	Umpqua Regional Council of Governments	6/30/2019	Contribution	5.3	3.3	(17,767)	(11,063)		(3,352)	(3,352)	(3,352)	(1,007)		0
2632	Umpqua Regional Council of Governments	6/30/2018	Proportion	5.2	2.2	49,274	20,846		9,476	9,476	1,894	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2018	Contribution	5.2	2.2	(14,892)	(6,300)		(2,864)	(2,864)	(572)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2017	Proportion	5.2 5.2	1.2 1.2	(1,771)	(407)		(341) (1,197)	(66)	0	0	0	0
2632 2632	Umpqua Regional Council of Governments Umpqua Regional Council of Governments	6/30/2017 6/30/2016	Contribution	5.2	0.3	(6,222) (836)	(1,434)			(237)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2016	Proportion Contribution	5.3	0.3	(4,752)	(267)		(267)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Proportion	5.3	0.0	583	(207)	33	(207)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Contribution	5.3	0.0	(4,641)	0		0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2020	Proportion	5.4	4.4	(70,026)	(57,058)		(12,968)	(12,968)	(12,968)	(12,968)	(5,186)	
2633	Port of Cascade Locks	6/30/2020	Contribution	5.4	4.4	(58,458)	(47,632)		(10,826)	(10,826)	(10,826)	(10,826)		0
2633	Port of Cascade Locks	6/30/2019	Proportion	5.3	3.3	239,196	148,934	45,131	45,131	45,131	45,131	13,541	0	0
2633	Port of Cascade Locks	6/30/2019	Contribution	5.3	3.3	(76,518)	(47,644)	(14,437)	(14,437)	(14,437)	(14,437)	(4,333)	0	0
2633	Port of Cascade Locks	6/30/2018	Proportion	5.2	2.2	(102,011)	(43,157)		(19,618)	(19,618)	(3,921)	0	0	0
2633	Port of Cascade Locks	6/30/2018	Contribution	5.2	2.2	(33,347)	(14,108)		(6,413)	(6,413)	(1,282)	0	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	5.2	1.2	(34,085)	(7,865)		(6,555)	(1,310)	0	0	0	0
2633	Port of Cascade Locks	6/30/2017	Contribution	5.2	1.2	(35,375)	(8,163)		(6,803)	(1,360)	0	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	5.3	0.3	154,389	8,739		8,739	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2016	Contribution	5.3 5.3	0.3	(39,619)	(2,244)) (7,475) 3,385	(2,244)	0	0	0	0	0
2633 2633	Port of Cascade Locks Port of Cascade Locks	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	59,830 (18,240)	0	(1,030)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Proportion	5.4	4.4	91,863	74,851	17,012	17,012	17,012	17,012	17,012		0
2637	Northeast Oregon Housing Authority Northeast Oregon Housing Authority	6/30/2020	Contribution	5.4	4.4	(118,638)	(96,668)		(21,970)	(21,970)	(21,970)	(21,970)		0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	5.3	3.3	14,951	9,309		2,821	2,821	2,821	846	(0,700)	0
2637	Northeast Oregon Housing Authority	6/30/2019	Contribution	5.3	3.3	(99,424)	(61,906)		(18,759)	(18,759)	(18,759)	(5,629)		0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	5.2	2.2	21,024	8,895	4,043	4,043	4,043	809	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Contribution	5.2	2.2	(71,844)	(30,396)	(13,816)	(13,816)	(13,816)	(2,764)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	5.2	1.2	(1,300)	(300)		(250)	(50)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Contribution	5.2	1.2	(49,906)	(11,518)		(9,597)	(1,921)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	5.3	0.3	(28,226)	(1,596)			0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Contribution	5.3	0.3	(44,004)	(2,489)		(2,489)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Proportion	5.3	0.0	(82,833)	0	(4,688)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Contribution	5.3	0.0	(40,738)	(00	(2,308)	0	0	0	0	0	0
2638 2638	North Douglas County Fire and EMS North Douglas County Fire and EMS	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(25,247) (7,745)	(20,572)		(4,675) (1,434)	(4,675) (1,434)	(4,675) (1,434)	(4,675) (1,434)		
2638 2638	North Douglas County Fire and EMS North Douglas County Fire and EMS	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	(7,745) 302,873	(6,311) 188,581) (1,434) 57,146	(1,434) 57,146	(1,434) 57,146	(1,434) 57,146	(1,434) 17,143		0
2638	North Douglas County Fire and EMS	6/30/2019	Contribution	5.3	3.3	(41.845)	(26,055)		(7,895)	(7,895)	(7,895)	(2,370)		0
2638	North Douglas County Fire and EMS North Douglas County Fire and EMS	6/30/2018	Proportion	5.3	3.3 2.2	(41,845) 7,451	3,152		(7,895)	1,433	(7,895)	(2,370)	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Contribution	5.2	2.2	(30,140)	(12,752)		(5,796)	(5,796)	(1,160)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	5.2	1.2	248,755	57,403		47,838	9.565	(1,100)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Contribution	5.2	1.2	(19,225)	(4,437)		(3,697)	(740)	0	0	0	0
	North Douglas County Fire and EMS	6/30/2016	Proportion	5.3	0.3	(166,122)	(9,402)		(9,402)	0	0	Ö	Ö	0
2638														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2638 2638	North Douglas County Fire and EMS North Douglas County Fire and EMS	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(13,436) (3,133)	0	(761) (178)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Proportion	5.4	4.4	(81,570)	(66,464		(15,106)	(15,106)	(15,106)	(15,106)	(6,040)	
2641	Suburban East Salem Water District	6/30/2020	Contribution	5.4	4.4	12,070	9,835	2,235	2,235	2,235	2,235	2,235	895	Ö
2641	Suburban East Salem Water District	6/30/2019	Proportion	5.3	3.3	114,242	71,132		21,555	21,555	21,555	6,467	0	0
2641	Suburban East Salem Water District	6/30/2019	Contribution	5.3	3.3	(14,214)	(8,850		(2,682)	(2,682)	(2,682)		0	0
2641 2641	Suburban East Salem Water District Suburban East Salem Water District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(90,230) 9,409	(38,174 3,982		(17,352) 1,809	(17,352) 1,809	(3,470)	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	5.2	1.2	(19,083)	(4,403		(3,670)	(733)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Contribution	5.2	1.2	(3,151)	(727		(606)	(121)	0	0	0	Ö
2641	Suburban East Salem Water District	6/30/2016	Proportion	5.3	0.3	(16,395)	(930		(930)	° o′	0	0	0	Ö
2641	Suburban East Salem Water District	6/30/2016	Contribution	5.3	0.3	10,974	619		619	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2015	Proportion	5.3	0.0	(30,351)	0	(1,716)	0	0	0	0	0	0
2641 2642	Suburban East Salem Water District Dexter Rural Fire Protection District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	6,148 96,725	78,813	348 17,912	17,912	17,912	0 17.912	17.912	0 7,165	0
2642	Dexter Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(9.868)	(8.041		(1,827)	(1,827)	(1.827)	(1,827)	(733)	
2642	Dexter Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	73,544	45,792		13,876	13,876	13,876	4,164	0	Ö
2642	Dexter Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(2,218)	(1,382		(418)	(418)	(418)	(128)	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	11,824	5,002		2,274	2,274	454	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	2,171	917		418	418	81	0	0	0
2642 2642	Dexter Rural Fire Protection District Dexter Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(8,549) 4,896	(1,973 1,128		(1,644) 942	(329) 186	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	48,235	2,730		2,730	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(2,392)	(137		(137)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(62,336)	0		, o	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	5,111	0		0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Proportion	5.4	4.4	(15,046)	(12,260		(2,786)	(2,786)	(2,786)		(1,116)	
2643 2643	Sweet Home Cemetery Sweet Home Cemetery	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	12,970 (1,592)	10,568 (992		2,402 (300)	2,402 (300)	2,402 (300)	2,402 (92)	960 0	0
2643	Sweet Home Cemetery	6/30/2019	Contribution	5.3	3.3	3,801	2,367		717	717	717	216	0	0
2643	Sweet Home Cemetery	6/30/2018	Proportion	5.2	2.2	(1,593)	(675		(306)	(306)	(63)		o 0	Ö
2643	Sweet Home Cemetery	6/30/2018	Contribution	5.2	2.2	12,478	5,278	2,400	2,400	2,400	478	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	5.2	1.2	(2,072)	(480		(398)	(82)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Contribution	5.2	1.2	8,993	2,077 (489		1,729	348	0	0	0	0
2643 2643	Sweet Home Cemetery Sweet Home Cemetery	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(8,609) 8,814	(489 499		(489) 499	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Proportion	5.3	0.0	(30,770)	0		0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Contribution	5.3	0.0	7,129	0	404	0	0	0	0	ō	Ö
2644	Lakeside Water District	6/30/2020	Proportion	5.4	4.4	(16,983)	(13,838		(3,145)	(3,145)			(1,258)	
2644	Lakeside Water District	6/30/2020	Contribution	5.4	4.4	15,859	12,922		2,937	2,937	2,937	2,937	1,174	0
2644 2644	Lakeside Water District Lakeside Water District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(23,906) 9,420	(14,884 5,866		(4,511) 1,777	(4,511) 1,777	(4,511) 1,777	(1,351) 535	0	0
2644	Lakeside Water District	6/30/2019	Proportion	5.2	2.2	9,420	5,000		(18)	(18)	(5)	0.00	0	0
2644	Lakeside Water District	6/30/2018	Contribution	5.2	2.2	9,691	4,099		1,864	1,864	371	0	0	Ö
2644	Lakeside Water District	6/30/2017	Proportion	5.2	1.2	(25,007)	(5,771	(4,809)	(4,809)	(962)	0	0	0	0
2644	Lakeside Water District	6/30/2017	Contribution	5.2	1.2	15,064	3,476		2,897	579	0	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	5.3	0.3	(11,720)	(665		(665)	0	0	0	0	0
2644 2644	Lakeside Water District Lakeside Water District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	7,107 (10,763)	402 0		402 0	0	0	0	0	0
2644	Lakeside Water District	6/30/2015	Contribution	5.3	0.0	4.720	0	265	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	41,792	34,053		7,739	7,739	7,739	7,739	3,097	Ö
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	10,307	8,398		1,909	1,909	1,909	1,909	762	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	168,424	104,868		31,778	31,778	31,778	9,534	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Contribution	5.3 5.2	3.3	(12,057)	(7,507		(2,275) (7,573)	(2,275)	(2,275)		0	0
2645 2645	Chiloquin Agency Lake Rural Fire Protection District Chiloquin Agency Lake Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(39,381) 22,096	(16,662 9,349		(7,573) 4,249	(7,573) 4,249	(1,516) 851	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	321	73		62	11	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	21,733	5,017		4,179	838	0	0	0	Ö
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	26,971	1,526		1,526	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(3,665)	(205		(205)	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(29,906)	0		0	0	0	0	0	0
2645 2646	Chiloquin Agency Lake Rural Fire Protection District Keno Rural Fire Protection District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	6,093 226,450	0 184,515	0.0	0 41,935	0 41,935	0 41.935	0 41,935	0 16,775	0
2646	Keno Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(101,081)	(82,362		(18,719)	(18,719)	(18,719)		(7,486)	
2646	Keno Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(81,190)	(50,552		(15,319)	(15,319)	(15,319)	(4,595)	(1,100)	0
2646	Keno Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(106,761)	(66,473	(20,144)	(20,144)	(20,144)	(20,144)	(6,041)	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	453,604	191,908	87,232	87,232	87,232	17,444	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2646	Keno Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(87,240)	(36,909)	(16,777)	(16,777)	(16,777)	(3,355)	0	0	C
2646 2646	Keno Rural Fire Protection District Keno Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(66,575) (1,479)	(15,363) (343)		(12,803) (284)	(2,560)	0	0	0	(
2646	Keno Rural Fire Protection District Keno Rural Fire Protection District	6/30/2017	Proportion	5.2	0.3	73,247	(343) 4,147	13,820	(284) 4,147	(59)	0	0	0	C
2646	Keno Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	2,500	140	472	140	0	0	0	0	C
2646	Keno Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(1,237)	0	(72)	0	0	0	0	0	C
2646	Keno Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	11,118	0	628	0	0	0	0	0	Č
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	34,000	27,704	6,296	6,296	6,296	6,296	6,296	2,520	Ċ
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(12,352)	(10,065)		(2,287)	(2,287)	(2,287)	(2,287)		Ċ
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(117,025)	(72,865)	(22,080)	(22,080)	(22,080)	(22,080)	(6,625)) o	Ċ
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(23,295)	(14,505)	(4,395)	(4,395)	(4,395)	(4,395)	(1,320)	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	64,830	27,429	12,467	12,467	12,467	2,495	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(28,735)	(12,157)		(5,526)	(5,526)	(1,105)	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	169,680	39,156	32,631	32,631	6,525	0	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	(6,623)	(1,527)	(1,274)	(1,274)	(253)	0	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(51,626)	(2,921)		(2,921)	0	0	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	13,989	794	2,639	794	0	0	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(67,978)	0	(3,848)	0	0	0	0	0	C
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(5,483)	0	(308)	0	0	0	0	0	C
2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	138,353	112,732	25,621	25,621	25,621	25,621	25,621	10,248	C
2648 2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(97,093)	(79,113)		(17,980)	(17,980)	(17,980)	(17,980) (18,236)		C
2648 2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3 5.3	3.3	(322,181)	(200,603)		(60,789)	(60,789)	(60,789)			(
2648 2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3 5.2	3.3 2.2	165,626	103,126	31,250	31,250	31,250	31,250	9,376	0	(
2648 2648	Black Butte Ranch Rural Fire Protection District Black Butte Ranch Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	270,385 (109,867)	114,394 (46,483)	51,997 (21,128)	51,997 (21,128)	51,997 (21,128)	10,400	0	0	C
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(72,374)	(16,702)		(13,918)	(2,784)	(4,227)	0	0	C
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	(46,240)	(10,702)		(8,892)	(1,780)	0	0	0	C
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(39,439)	(2,234)		(2,234)	(1,700)	0	0	0	C
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(17,968)	(1,018)		(1,018)	0	0	0	0	Č
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	28,399	(1,0.0)	1,609	(1,010)	0	0	0	0	Č
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(24,429)	0	(1,384)	0	0	0	0	0	Č
2649	Colton Fire Department	6/30/2020	Proportion	5.4	4.4	85,795	69.907	15.888	15.888	15,888	15.888	15.888	6,355	Č
2649	Colton Fire Department	6/30/2020	Contribution	5.4	4.4	(8,277)	(6,744)	(1,533)	(1,533)	(1,533)	(1,533)	(1,533)		Ċ
2649	Colton Fire Department	6/30/2019	Proportion	5.3	3.3	(8,235)	(5,127)		(1,554)	(1,554)	(1,554)	(465)		Ċ
2649	Colton Fire Department	6/30/2019	Contribution	5.3	3.3	10,487	6,529	1,979	1,979	1,979	1,979	592	0	C
2649	Colton Fire Department	6/30/2018	Proportion	5.2	2.2	14,166	5,994	2,724	2,724	2,724	546	0	0	C
2649	Colton Fire Department	6/30/2018	Contribution	5.2	2.2	846	357	163	163	163	31	0	0	C
2649	Colton Fire Department	6/30/2017	Proportion	5.2	1.2	(89,947)	(20,755)		(17,298)	(3,457)	0	0	0	C
2649	Colton Fire Department	6/30/2017	Contribution	5.2	1.2	4,955	1,143	953	953	190	0	0	0	C
2649	Colton Fire Department	6/30/2016	Proportion	5.3	0.3	921	51	174	51	0	0	0	•	C
2649	Colton Fire Department	6/30/2016	Contribution	5.3	0.3	695	40		40	0	0	0	0	C
2649	Colton Fire Department	6/30/2015	Proportion	5.3	0.0	(5,529)	0	(314)	0	0	0	0	0	C
2649 2651	Colton Fire Department	6/30/2015	Contribution	5.3 5.4	0.0 4.4	4,213	(5.050)	238	(4.252)	(4.252)	(4.050)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(7,306) (1,801)	(5,953) (1,467)		(1,353) (334)	(1,353) (334)	(1,353) (334)	(1,353) (334)		
2651	Imbler Rural Fire Protection District Imbler Rural Fire Protection District	6/30/2020 6/30/2019	Contribution Proportion	5.3	3.3	2,811	1,751	530	530	530	530	(334)		
2651	Imbler Rural Fire Protection District Imbler Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(1,053)	(655)	(199)	(199)	(199)	(199)	(58)		C
2651	Imbler Rural Fire Protection District	6/30/2019	Proportion	5.2	2.2	(4,905)	(2,076)		(943)	(943)	(199)	(50)		C
2651	Imbler Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(4,303)	(2,070)	(3-3)	(343)	3	(130)	0	0	C
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(5.467)	(1,263)	(1.051)	(1.051)	(212)	0	0	Ö	Č
2651	Imbler Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	203	47	39	39	8	0	0	ő	ď
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(799)	(44)		(44)	0	0	0	0	d
2651	Imbler Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(76)	(6)	(14)	(6)	0	0	0	ō	d
2651	Imbler Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(4,331)	0	(246)	0	0	0	0	0	Ċ
2651	Imbler Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	456	0	26	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2017	Proportion	5.2	1.2	(246,805)	(56,957)	(47,462)	(47,462)	(9,495)	0	0	0	C
2652	The Oregon Consortium	6/30/2017	Contribution	5.2	1.2	0	0	. 0	0	0	0	0	0	C
2652	The Oregon Consortium	6/30/2016	Proportion	5.3	0.3	(120,520)	(6,820)		(6,820)	0	0	0	0	C
2652	The Oregon Consortium	6/30/2016	Contribution	5.3	0.3	(24,656)	(1,396)		(1,396)	0	0	0	0	C
	The Oregon Consortium	6/30/2015	Proportion	5.3	0.0	(24,918)	0	(1,408)	0	0	0	0	0	C
2652 2652	The Oregon Consortium	6/30/2015	Contribution	5.3	0.0	2,799	0	159	0	0	0	0	0	Ċ



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2653	Umatilla Fire Department	6/30/2020	Proportion Proportion	5.4	4.4	(40,277)	(32,818)	(7,459)	(7,459)	(7,459)	(7,459)	(7,459)	(2,982)	0
2653	Umatilla Fire Department	6/30/2020	Contribution	5.4	4.4	(844)	(688)	(156)	(156)	(156)	(156)	(156)	(64)	0
2653	Umatilla Fire Department	6/30/2019	Proportion	5.3	3.3	175,143	109,051	33,046	33,046	33,046	33,046	9,913	0	0
2653	Umatilla Fire Department	6/30/2019	Contribution	5.3	3.3	(28,283)	(17,611)	(5,336)	(5,336)	(5,336)	(5,336)	(1,603)	0	0
2653	Umatilla Fire Department	6/30/2018	Proportion	5.2	2.2	83,370	35,271	16,033	16,033	16,033	3,205	0	0	0
2653 2653	Umatilla Fire Department Umatilla Fire Department	6/30/2018	Contribution	5.2 5.2	2.2 1.2	7,023 (106,231)	2,970 (24,515)	1,351 (20,429)	1,351 (20,429)	1,351 (4,086)	268	0	0	0
2653	Umatilla Fire Department	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	7,972	1,840	1,533	1,533	(4,000)	0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	5.3	0.3	(17,511)	(991)	(3,304)	(991)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Contribution	5.3	0.3	(8,114)	(459)	(1,531)	(459)	0	0	Ō	0	0
2653	Umatilla Fire Department	6/30/2015	Proportion	5.3	0.0	(10,598)	0	(598)	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2015	Contribution	5.3	0.0	269	0	14	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2654 2654	Spring Valley Rural Fire Protection District	6/30/2020	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District Spring Valley Rural Fire Protection District	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	Ö	0	0	Ö	0	0	Ö	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2654 2654	Spring Valley Rural Fire Protection District Spring Valley Rural Fire Protection District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	0	0	0	Ů	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	19,405	15,811	3.594	3,594	3,594	3,594	3,594	1,435	0
2655	North Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(14,157)	(11,535)	(2,622)	(2,622)	(2,622)	(2,622)	(2,622)	(1,047)	0
2655	North Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(18,219)	(11,343)	(3,438)	(3,438)	(3,438)	(3,438)	(1,029)	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(12,459)	(7,757)	(2,351)	(2,351)	(2,351)	(2,351)	(704)	0	0
2655	North Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	18,568	7,855	3,571	3,571	3,571	713	0	0	0
2655 2655	North Bay Rural Fire Protection District North Bay Rural Fire Protection District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(11,485) (5,571)	(4,858) (1,287)	(2,209) (1,071)	(2,209) (1,071)	(2,209) (216)	(440)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	(7,091)	(1,635)	(1,364)	(1,364)	(271)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(9,595)	(545)	(1,810)	(545)	(2/1)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(5,771)	(326)	(1,089)	(326)	0	0	ō	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(13,942)	o o	(787)	° o′	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(6,641)	0	(376)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Proportion	5.4	4.4	(277,676)	(226,255)	(51,421)	(51,421)	(51,421)	(51,421)	(51,421)	(20,571)	0
2657 2657	Mid-Willamette Valley Senior Service Agency Mid-Willamette Valley Senior Service Agency	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(175,657) 291,280	(143,128) 181.364	(32,529) 54.958	(32,529) 54,958	(32,529) 54.958	(32,529) 54.958	(32,529) 16.490	(13,012)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Contribution	5.3	3.3	(683.491)	(425,569)	(128,961)	(128,961)	(128,961)	(128,961)	(38,686)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	5.2	2.2	1.169.432	494,759	224.891	224.891	224.891	44,977	(50,000)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Contribution	5.2	2.2	(566,090)	(239,501)	(108,863)	(108,863)	(108,863)	(21,775)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	5.2	1.2	921,258	212,598	177,165	177,165	35,433	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Contribution	5.2	1.2	(109,537)	(25,277)	(21,065)	(21,065)	(4,212)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	5.3	0.3	745,178	42,178	140,600	42,178	0	0	0	0	0
2657 2657	Mid-Willamette Valley Senior Service Agency Mid-Willamette Valley Senior Service Agency	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(122,737) 1.139.254	(6,947)	(23,158) 64.484	(6,947)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Contribution	5.3	0.0	(79,739)	0	(4,514)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Proportion	5.4	4.4	3,665	2,986	679	679	679	679	679	270	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Contribution	5.4	4.4	(57,127)	(46,548)	(10,579)	(10,579)	(10,579)	(10,579)	(10,579)	(4,232)	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Proportion	5.3	3.3	(11,604)	(7,226)	(2,189)	(2,189)	(2,189)	(2,189)	(659)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Contribution	5.3	3.3	(59,733)	(37,193)	(11,270)	(11,270)	(11,270)	(11,270)	(3,383)	0	0
2658 2658	Salem Metropolitan Communication Agency	6/30/2018	Proportion	5.2	2.2	75,562 (46.475)	31,969	14,531	14,531	14,531	2,907	0	0	0
2658	Salem Metropolitan Communication Agency Salem Metropolitan Communication Agency	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(46,475)	(19,661) (2,971)	(8,938) (2,476)	(8,938) (2,476)	(8,938) (495)	(1,785)	0	0	0
2658	Salem Metropolitan Communication Agency Salem Metropolitan Communication Agency	6/30/2017	Contribution	5.2 5.2	1.2	(12,875)	(6,612)	(2,476)	(2,476)	(1,104)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Proportion	5.3	0.3	14,440	815	2,725	815	0	Ö	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Contribution	5.3	0.3	(22,349)	(1,264)	(4,217)	(1,264)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Proportion	5.3	0.0	18,476	0	1,046	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Contribution	5.3	0.0	(19,677)	0	(1,112)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2020	Proportion	5.4	4.4	234,586	191,144	43,442	43,442	43,442	43,442	43,442	17,376	0
2659 2659	Silverton Fire District Silverton Fire District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	28,191 (213,385)	22,970 (132,863)	5,221 (40,261)	5,221 (40,261)	5,221 (40,261)	5,221 (40,261)	5,221 (12,080)	2,086	0
2659	Silverton Fire District	6/30/2019	Contribution	5.3 5.3	3.3	(213,385)	18,497	5,605	5,605	5,605	(40,261)	1,682	0	0
2659	Silverton Fire District	6/30/2019	Proportion	5.2	2.2	95,630	40,460	18,390	18,390	18,390	3,680	0	0	0
2659	Silverton Fire District	6/30/2018	Contribution	5.2	2.2	(17,883)	(7,566)	(3,439)	(3,439)	(3,439)	(688)	0	0	0
2659	Silverton Fire District	6/30/2017	Proportion	5.2	1.2	(44,531)	(10,275)	(8,564)	(8,564)	(1,711)	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

Employer Number 2659 2659 2659 2659 2659 2660 2660 2660 2660 2660 2660 2660 266	Employer Name Silverton Fire District Silverton Fire District Silverton Fire District	Measurement Period for Initial Recognition 6/30/2017	Source of Employer-	Original	Remaining Amortization		Measurement Date	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow)
2659 2659 2659 2659 2659 2660 2660 2660 2660 2660 2660 2660 266	Silverton Fire District Silverton Fire District Silverton Fire District		Considia Deferral			Original Balance of	Balance of					Measurement Period +4	Measurement Period +5	Recognized in
2659 2659 2659 2659 2660 2660 2660 2660 2660 2660 2660 266	Silverton Fire District Silverton Fire District	6/30/2017		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2659 2659 2659 2660 2660 2660 2660 2660 2660 2660 266	Silverton Fire District	0/00/0040	Contribution	5.2	1.2	30,542	7,050		5,873	1,177	0	0	0	0
2659 2659 2660 2660 2660 2660 2660 2660 2660 266		6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(14,109) 19,871	(799) 1,126		(799) 1,126	0	0	0	0	0
2659 2660 2660 2660 2660 2660 2660 2660 266	Silverton Fire District	6/30/2015	Proportion	5.3	0.0	(99,793)	1,120	(5,648)	1,120	0	0	0	0	0
2660 2660 2660 2660 2660 2660 2660 2660	Silverton Fire District	6/30/2015	Contribution	5.3	0.0	20,808	Ö	1,178	0	Ö	Ö	0	0	Ö
2660 2660 2660 2660 2660 2660 2660 2660	Tualatin Valley Fire & Rescue	6/30/2020	Proportion	5.4	4.4	(7,812,414)	(6,365,671)		(1,446,743)	(1,446,743)	(1,446,743)	(1,446,743)	(578,699)	0
2660 2660 2660 2660 2660 2660 2660	Tualatin Valley Fire & Rescue	6/30/2020	Contribution	5.4	4.4	7,220,830	5,883,639	1,337,191	1,337,191	1,337,191	1,337,191	1,337,191	534,875	0
2660 2660 2660 2660 2660 2660	Tualatin Valley Fire & Rescue	6/30/2019	Proportion	5.3	3.3	(7,638,483)	(4,756,037)		(1,441,223)	(1,441,223)	(1,441,223)	(432,368)	0	0
2660 2660 2660 2660 2660	Tualatin Valley Fire & Rescue	6/30/2019	Contribution	5.3	3.3	(1,426,712)	(888,330)		(269,191)	(269,191)	(269,191)	(80,757)	0	0
2660 2660 2660 2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion Contribution	5.2	2.2 2.2	12,330,013	5,216,545		2,371,156	2,371,156	474,233	0	0	0
2660 2660 2660	Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue	6/30/2018 6/30/2017	Proportion	5.2 5.2	1.2	(1,649,912) 2,974,477	(698,039) 686,417		(317,291) 572,015	(317,291) 114,402	(63,457)	0	0	0
2660 2660	Tualatin Valley Fire & Rescue	6/30/2017	Contribution	5.2	1.2	1,521,645	351,149		292,624	58,525	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	5.3	0.3	(564,532)	(31,957)		(31,957)	00,020	0	0	0	0
	Tualatin Valley Fire & Rescue	6/30/2016	Contribution	5.3	0.3	1,307,343	74,003		74,003	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Proportion	5.3	0.0	774,863	0	43,858	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Contribution	5.3	0.0	653,347	0	36,982	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2661 2661	Lincoln County 911	6/30/2019	Proportion	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	0
2661 2661	Lincoln County 911 Lincoln County 911	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Contribution	5.3	0.0	0	0 (0.707)	(0.000)	(0.000)	0 (0.000)	0	(0.000)	0	0
2662 2662	East Central Oregon Association of Counties East Central Oregon Association of Counties	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(11,913) (10,920)	(9,707) (8,898)		(2,206) (2,022)	(2,206) (2,022)	(2,206) (2,022)	(2,206) (2,022)	(883) (810)	
2662	East Central Oregon Association of Counties	6/30/2019	Proportion	5.3	3.3	(11,316)	(7,046)		(2,135)	(2,135)	(2,135)	(641)	(010)	0
2662	East Central Oregon Association of Counties	6/30/2019	Contribution	5.3	3.3	(13,210)	(8,226)		(2,492)	(2,492)	(2,492)	(750)	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Proportion	5.2	2.2	48,713	20,609		9,368	9,368	1,873	0	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Contribution	5.2	2.2	(11,228)	(4,751)		(2,159)	(2,159)	(433)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Proportion	5.2	1.2	(3,629)	(837)		(698)	(139)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Contribution	5.2	1.2	(3,327)	(767)		(640)	(127)	0	0	0	0
2662 2662	East Central Oregon Association of Counties East Central Oregon Association of Counties	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	718 (2,809)	43 (159)	135 (530)	43 (159)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Proportion	5.3	0.0	2,053	(159)	(550)	(159)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Contribution	5.3	0.0	(2,602)	0	(147)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Proportion	5.4	4.4	(268,742)	(218,975)		(49,767)	(49,767)	(49,767)	(49,767)	(19,907)	
2663	Metropolitan Area Communications Commission	6/30/2020	Contribution	5.4	4.4	1,930	1,573		357	357	357	357	145	0
2663	Metropolitan Area Communications Commission	6/30/2019	Proportion	5.3	3.3	170,974	106,456	32,259	32,259	32,259	32,259	9,679	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Contribution	5.3	3.3	(59,320)	(36,936)		(11,192)	(11,192)	(11,192)	(3,360)	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	5.2	2.2	(302,195)	(127,853)		(58,114)	(58,114)	(11,625)	0	0	0
2663 2663	Metropolitan Area Communications Commission Metropolitan Area Communications Commission	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(8,606) 14,730	(3,641) 3,398	(1,655) 2,833	(1,655) 2,833	(1,655) 565	(331)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Contribution	5.2	1.2	(24,671)	(5,695)		(4,744)	(951)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	5.3	0.3	(227,349)	(12,869)		(12,869)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Contribution	5.3	0.3	7,946	451	1,499	451	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2015	Proportion	5.3	0.0	(59,532)	0	(3,372)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2015	Contribution	5.3	0.0	(12,189)	0	(689)	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Proportion	5.4	4.4	33,137	27,001	6,136	6,136	6,136	6,136	6,136	2,457	0
2664 2664	Applegate Valley Rural Fire Protection District 9 Applegate Valley Rural Fire Protection District 9	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(81,818) 52,611	(66,667) 32,757	(15,151) 9,927	(15,151) 9,927	(15,151) 9,927	(15,151) 9,927	(15,151) 2,976	(6,063)	0
2664	Applegate Valley Rural Fire Protection District 9 Applegate Valley Rural Fire Protection District 9	6/30/2019	Contribution	5.3	3.3	(94,973)	(59,135)		(17,919)	(17,919)	(17,919)		0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Proportion	5.2	2.2	195,002	82,502		37,500	37,500	7,502	(0,576)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Contribution	5.2	2.2	(53,149)	(22,486)		(10,221)	(10,221)	(2,044)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	5.2	1.2	71,180	16,428		13,688	2,740	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Contribution	5.2	1.2	(2,266)	(522)		(436)	(86)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	5.3	0.3	76,863	4,353		4,353	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Contribution	5.3	0.3	5,324	299		299	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Proportion	5.3 5.3	0.0	(23,567) 9.871	0	(1,332) 561	0	0	0	0	0	0
2664 2665	Applegate Valley Rural Fire Protection District 9 N NE Community Mental Health Center	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	9,871 19,187	15,634		3,553	3,553	3,553	3,553	1,422	0
2665	N NE Community Mental Health Center	6/30/2020	Contribution	5.4	4.4	(37,205)	(30,315)		(6,890)	(6,890)	(6,890)	(6,890)	(2,755)	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement		·			Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2665	N NE Community Mental Health Center	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(29,892)	(18,612)	(5,640)	(5,640) (6,982)	(5,640)	(5,640)	(1,692)	0	0
2665 2665	N NE Community Mental Health Center N NE Community Mental Health Center	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(37,003) 80,968	(23,039) 34,255	(6,982) 15,571	(6,982)	(6,982) 15,571	(6,982) 3,113	(2,093)	0	0
2665	N NE Community Mental Health Center	6/30/2018	Contribution	5.2	2.2	(31,236)	(13,215)	(6,007)	(6,007)	(6,007)	(1,201)	0	0	0
2665	N NE Community Mental Health Center	6/30/2017	Proportion	5.2	1.2	(8,918)	(2,058)	(1,715)	(1,715)	(343)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2017	Contribution	5.2	1.2	(15,691)	(3,619)	(3,018)	(3,018)	(601)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2016	Proportion	5.3	0.3	(7,207)	(407)	(1,360)	(407)	0	0	0	0	0
2665 2665	N NE Community Mental Health Center N NE Community Mental Health Center	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(12,429) (10,929)	(704)	(2,345)	(704)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2015	Contribution	5.3	0.0	(12,727)	0	(722)	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Proportion	5.4	4.4	0	ő	0	0	0	0	o 0	o 0	0
2666	Central City Concern	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2666 2666	Central City Concern Central City Concern	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2666 2667	Central City Concern Mental Health Services West Inc	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Proportion	5.3	3.3	ő	ő	0	0	0	0	0	ő	0
2667	Mental Health Services West Inc	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2667 2667	Mental Health Services West Inc Mental Health Services West Inc	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Contribution	5.3	0.3	Ō	Ō	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2668 2668	Southeast Mental Health Network Inc Southeast Mental Health Network Inc	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Contribution	5.3	3.3	ő	ő	0	0	0	0	Ö	o 0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2668 2668	Southeast Mental Health Network Inc	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc Southeast Mental Health Network Inc	6/30/2017	Proportion	5.2	0.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Proportion	5.4	4.4	312,388	254,538	57,850	57,850	57,850	57,850	57,850	23,138	0
2669 2669	Roseburg Urban Sanitary Authority Roseburg Urban Sanitary Authority	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(21,665) (88,936)	(17,653) (55,376)	(4,012) (16,780)	(4,012) (16,780)	(4,012) (16,780)	(4,012) (16,780)	(4,012) (5,036)	(1,605)	0
2669	Roseburg Urban Sanitary Authority Roseburg Urban Sanitary Authority	6/30/2019	Contribution	5.3	3.3	(7,994)	(55,376)	(16,780)	(16,780)	(16,780)	(16,780)	(5,036)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	5.2	2.2	(75,202)	(31,816)	(14,462)	(14,462)	(14,462)	(2,892)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Contribution	5.2	2.2	(14,451)	(6,114)	(2,779)	(2,779)	(2,779)	(556)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	5.2	1.2	(64,435)	(14,871)	(12,391)	(12,391)	(2,480)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Contribution	5.2	1.2	882	202	170	170 (5,633)	32	0	0	0	0
2669 2669	Roseburg Urban Sanitary Authority Roseburg Urban Sanitary Authority	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(99,548) 19,160	(5,633) 1,085	(18,783) 3,615	(5,633)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Proportion	5.3	0.0	(41,343)	0	(2,338)	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Contribution	5.3	0.0	3,445	0	195	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Proportion	5.4	4.4	43,981	35,836	8,145	8,145	8,145	8,145	8,145	3,256	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Contribution	5.4	4.4	(50,785)	(41,380)	(9,405)	(9,405)	(9,405)	(9,405)	(9,405)	(3,760)	0
2670 2670	Mt Hood Community Mental Health Ctr Mt Hood Community Mental Health Ctr	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(48,495) (48,126)	(30,195) (29,966)	(9,150) (9,080)	(9,150) (9,080)	(9,150) (9,080)	(9,150) (9,080)	(2,745)	0	0
2670	Mt Hood Community Mental Health Ctr Mt Hood Community Mental Health Ctr	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(48,126) 40,412	(29,966) 17,096	(9,080) 7,772	(9,080) 7,772	(9,080) 7,772	(9,080) 1,552	(2,726)	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Contribution	5.2	2.2	(41,768)	(17,672)	(8,032)	(8,032)	(8,032)	(1,608)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Proportion	5.2	1.2	(18,035)	(4,163)	(3,468)	(3,468)	(695)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(28,986)	(6,690)	(5,574)	(5,574)	(1,116)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Proportion			(26,274)	(1,489)	(4,957)	(1,489)	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

2670 Mt Hd 2670 Mt Hd 2670 Mt Hd 2671 Colur 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2673 Rock 2673 Pont 0 2674 Nestt	Inployer Name Hood Community Mental Health Ctr Iumbia 911 Communications District Iumbia 911 Communications Iumbia 911 Co	Measurement Period for Initial Recognition 6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2015 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2020 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2015 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016	Contribution Proportion Proportion	Original Amortization Period 5.3 5.3 5.4 5.4 5.4 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4 5.4 5.4 5.3 5.3 5.3 5.3 5.4 5.4 5.3 5.3 5.3 5.3 5.4 5.4 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3	0.3 0.0 0.0 4.4 4.4 3.3 3.2 2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 1.2 1.2 1.2 1.2	Original Balance of Outflow/(Inflow) (23,116) (40,324) (25,178) 45,866 8,227 110,403 (40,611) (54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	Measurement Date Balance of Outflow/(Inflow) (1,306) 0 0 37,372 6,703 68,741 (25,287) (22,907) (8,930) (22,084) 1,414 (3,541) 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753	Expense (4,362) (2,284) (1,423) 8,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	Recognized in Measurement Period +1 Expense (1,306) 0 0 0 0 0 0 4,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	Recognized in Measurement Period +2 Expense 0 0 0 0 0 0 0 8.4.94 4 1,524 20,831 (7,662) (10,412) (4,060) (3,579) 237 0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 4,794	Recognized in Measurement Period +3 Expense 0 0 0 0 0 0 8,494 1,524 20,831 (7,662) (2,083) (810) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Recognized in Measurement Period +4 Expense 0 0 0 0 0 8.494 1.524 6.248 (2.301) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Recognized in Measurement Period +5 Expense 0 0 0 0 0 3.396 6007 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Outflow/(Inflow) Recognized in Subsequent Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Number Employer	Hood Community Mental Health Ctr Hood Community Mental Health Ctr Hood Community Mental Health Ctr Humbia 911 Communications District lumbia 910 Communications lumbia 911 Communications	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019	Specific Deferral Contribution Proportion	Amortization Period 5.3 5.3 5.4 5.4 5.4 5.3 5.2 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.3 5.3 5.4 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3	0.3 0.0 0.0 4.4 4.4 3.3 3.2 2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 1.2 1.2 1.2 1.2	Outflow/(Inflow) (23,116) (23,116) (40,324) (25,178) 45,866 8,227 110,403 (40,611) (54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	(1,306) 0 37,372 6,703 68,741 (25,287) (8,930) (22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 20,753 (1,752)	Expense (4,362) (2,284) (1,423) 8,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	Expense (1,306) 0 0 8,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	Expense 0 0 0 8.494 1,524 20.831 (7,662) (10,412) (4,060) (3,679) 237 0 0 0 0 67,239 (6,457) 19,1101 (6,647) (19,774) (2,426)	Expense 0 0 0 8.494 1,524 20,831 (7,662) (2,083) (810) 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	Expense 0 0 0 8.494 1,524 6,248 (2,301) 0 0 0 0 0 67,239 (6,457) 5,729 (1,993) 0 0	Expense 0 0 0 3,396 607 0 0 0 0 0 0 0 0 0 0 0 26,898	0 0 0 0 0 0 0 0 0 0 0 0 0
2670 Mt H-1 2671 Colur 2672 Rock 2673 Port 0 2674 Nestt. 2674 Nestt. 2674 Nestt. 2674 Nestt.	Hood Community Mental Health Ctr Hood Community Mental Health Ctr Iumbia 911 Communications District Iumbia 911 Communications Iumbia 911 Communicatio	6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2015 6/30/2015 6/30/2015 6/30/2015 6/30/2015 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016	Proportion Contribution Proportion	5.3 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4 5.4 5.4 5.3 5.2 5.2 5.2 5.2 5.2 5.3	0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	(40,324) (25,178) 45,866 8,227 110,403 (40,611) (54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584)	0 0 37,372 6,703 68,741 (25,287) (22,907) (8,930) (22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	(2, 284) (1,423) 8,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	0 0 8,494 1,524 20,831 7,662 (10,412) (4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 8,494 1,524 20,831 (7,662) (10,412) (4,060) (3,679) 237 0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	1,524 20,831 (7,662) (2,083) (810) 0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	0 0 8,494 1,524 6,248 (2,301) 0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)	607 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
2670 Mt Hc 2671 Colur 2672 Rock 2673 Rock 2673 Pont 0 2674 Nestt 0 2674 Nes	Hood Community Mental Health Ctr lumbia 911 Communications District lumbia 911 Communi	6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2016 6/30/2016 6/30/2015 6/30/2016	Contribution Proportion	5.3 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2	0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 0.0	(25, 178) 45,866 8,227 110,403 (40,611) (54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) (12,616) (12,616) (7,584) 4,595	6,703 68,741 (25,287) (22,907) (8,939) (22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	(1,423) 8,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 8,494 1,524 20,831 (7,662) (10,412) (4,060) (3,679) 237 0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	1,524 20,831 (7,662) (2,083) (810) 0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	0 8,494 1,524 6,248 (2,301) 0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)	607 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
2671 Colur 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2673 Rock 2673 Pont 0 2674 Nestt	lumbia 911 Communications District lumbia 910 Communications District lumbia 911 Communications District ckwood Water PUD ckwood Ularer PU	6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2019 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2016	Proportion Contribution Proportion	5.4 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.4 5.4 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.2	4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 0.0	45,866 8,227 110,403 (40,611) (54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (102,823) (12,616) 124,589 (7,584)	6,703 68,741 (25,287) (22,907) (8,939) (22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	8,494 1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	1,524 20,831 (7,662) (10,412) (4,060) (3,679) 237 0 0 0 67,239 (6,457) 19,1101 (6,647) (19,774) (2,426)	1,524 20,831 (7,662) (2,083) (810) 0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	8,494 1,524 6,248 (2,301) 0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)	607 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
2671 Colum 2672 Rock 2673 Pont 0 2674 Nestt	lumbia 911 Communications District lumbia 911 Commu	6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2015	Contribution Proportion Contribution Contribution Proportion	5.4 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.4 5.4 5.4 5.3 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2	4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	8,227 110,403 (40,611) (54,143) (21,110) (95,704) (6,122) (62,581) (6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584)	6,703 68,741 (25,287) (22,907) (8,939) (22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	1,524 20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	1,524 20,831 (7,662) (10,412) (4,060) (3,679) 237 0 0 0 67,239 (6,457) 19,1101 (6,647) (19,774) (2,426)	1,524 20,831 (7,662) (2,083) (810) 0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	1,524 6,248 (2,301) 0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)	607 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
2671 Colur 2672 Rock 2673 Rock 2673 Rock 2673 Rock 2673 Rock 2674 Rock 2673 Port 07 Colur 2674 Nestt 2674 Nest	lumbia 911 Communications District lumbia 910 Communications District lumbia 910 Communications District ckwood Water PUD ckwood United PUD ckwood Unit	6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016	Proportion Contribution Proportion	5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.4 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.2	3.3 2.2 2.2 1.2 1.2 0.3 0.0 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	110,403 (40,611) (54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584)	68,741 (25,287) (22,907) (8,930) (22,084) 1,414 (3,541) 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	20,831 (7,662) (10,412) (4,060) (18,405) 1,177 (3,541) 341 40 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	20,831 (7,662) (10,412) (4,060) (3,679) 237 0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	20,831 (7,662) (2,083) (810) 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	6,248 (2,301) 0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)		0
2671 Colur 2672 Rock 2673 Rock 2673 Port 07 Colur 2674 Nestt	lumbia 911 Communications District ckwood Water PUD ckwood Uniter PUD ckwood	6/30/2018 6/30/2017 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016	Proportion Contribution Proportion	5.2 5.2 5.2 5.3 5.3 5.3 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.3	2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	(54,143) (21,110) (95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584)	(22,907) (8,930) (22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	(10,412) (4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	(10.412) (4.060) (18.405) 1.177 (3.541) 341 0 0 67.239 (6.457) 19.101 (6.647) (19.774) (2.426)	(10.412) (4.060) (3.679) 237 0 0 0 67.239 (6.457) 19.101 (6.647) (19.774) (2.426)	(2,083) (810) 0 0 0 0 0 67,239 (6,457) 19,101 (6,647)	0 0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)		0
2671 Colur 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2673 Rock 2673 Port 07 2674 Nestt	lumbia 911 Communications District lumbia 911 Communications District lumbia 911 Communications District lumbia 911 Communications District lumbia 910 Communications District lumbia 911 Communications District ckwood Water PUD ckwood Uater	6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016	Contribution Proportion	5.2 5.2 5.3 5.3 5.3 5.4 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.3 5.3	2.2 1.2 1.2 0.3 0.0 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	(21,110) (95,704) (6,122 (62,581) (6,026 (152,163) 19,748 363,093 (34,888) 101,234 (102,823) (12,616) 124,589 (7,584)	(8,930) (22,084) (24,084) (2,1,414) (3,541) (0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	(4,060) (18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	(4,060) (18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	(4,060) (3,679) 237 0 0 0 0 67,239 (6,457) 19,101 (6,847) (19,774) (2,426)	(810) 0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	0 0 0 0 0 0 0 67,239 (6,457) 5,729 (1,993)		0
2671 Colum 2672 Rock 2673 Pont of 2674 Nestt	lumbia 911 Communications District lumbia 911 Communications lumbi	6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2017 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2020 6/30/2020	Proportion Contribution Proportion Proportion Proportion Proportion Proportion Proportion Proportion	5.2 5.3 5.3 5.3 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.3	1.2 0.3 0.3 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	(95,704) 6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	(22,084) 1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753	(18,405) 1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	(18,405) 1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	(3,679) 237 0 0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 0 0 0 0 67,239 (6,457) 19,101 (6,647) (3,953)	0 0 0 0 0 67,239 (6,457) 5,729 (1,993)		0
2671 Colum 2672 Rock 2673 Pont 2673 Pont 0 2674 Nestt	lumbia 911 Communications District clowood Water PUD ckwood Water PUD ckowod Water PUD ckwood United PUD ckwood Water PUD ckwood United PUD c	6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2016 6/30/2016 6/30/2016	Contribution Proportion Contribution	5.2 5.3 5.3 5.3 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.3 5.3	1,2 0,3 0,3 0,0 0,0 4,4 4,4 3,3 3,3 2,2 2,2 1,2 1,2 0,3 0,3	6,122 (62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584)	1,414 (3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	1,177 (11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	1,177 (3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	237 0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 0 67,239 (6,457) 19,101 (6,647) (3,953)	0 0 0 0 67.239 (6,457) 5,729 (1,993)		0
2671 Colum 2671 Colum 2671 Colum 2671 Colum 2672 Rock 2673 Pont 0 2674 Nestu	lumbia 911 Communications District lumbia 911 Communications District lumbia 911 Communications District lumbia 911 Communications District ckwood Water PUD ckrood Water PUD ckrood Water PUD ckrood Water PUD ckrood Library rt Orford Library rt Orford Library	6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2017 6/30/2017 6/30/2017 6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2020 6/30/2020	Proportion Contribution Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	5.3 5.3 5.3 5.4 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.3 5.3	0.3 0.0 0.0 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	(62,581) 6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	(3,541) 341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	(11,808) 1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	(3,541) 341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 0 67,239 (6,457) 19,101 (6,647) (3,953)	0 0 0 67,239 (6,457) 5,729 (1,993)		0
2671 Colur 2671 Colur 2671 Colur 2672 Rock 2673 Port 07 2674 Nestt	lumbia 911 Communications District lumbia 911 Communications District lumbia 911 Communications District lumbia 911 Communications District kwood Water PUD kotord Library to Orford Library to Orford Library to Orford Library	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2020	Contribution Proportion Contribution	5.3 5.3 5.4 5.4 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.3 5.3	0.3 0.0 0.0 4.4 4.4 3.3 2.2 2.2 1.2 1.2 0.3 0.3	6,026 (152,163) 19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	341 0 0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	1,137 (8,613) 1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	341 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	0 0 0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (3,953)	0 0 0 67,239 (6,457) 5,729 (1,993)		0
2671 Colum 2672 Rock 2673 Port 0 2674 Nestt	lumbia 911 Communications District ckwood Water PUD crowd Water PUD ckwood Water PUD ctwood Water PUD ct Offord Library tt Offord Library tt Offord Library	6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020	Contribution Proportion Proportion Proportion	5.3 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.3 5.3	0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	19,748 363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584)	0 295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	1,118 67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	0 67,239 (6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (3,953)	0 67,239 (6,457) 5,729 (1,993)		0
2672 Rock 2673 Port 07 Rock 2674 Nestt 2674	ckwood Water PUD rt Orford Library rt Orford Library rt Orford Library	6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4 5.3 5.2 5.2 5.2 5.2 5.3 5.3	4,4 4,4 3,3 3,3 2,2 2,2 1,2 1,2 0,3 0,3	363,093 (34,868) 101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	295,854 (28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	67,239 (6,457) 19,101 (6,647) (19,774) (2,426) 23,959	(6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (3,953)	(6,457) 5,729 (1,993) 0		0
2672 Rock 2673 Port 0 2674 Nestudent 2674 Nestuden	ckwood Water PUD ckrod Water PUD ckwood Water PUD rt Offord Library rt Offord Library rt Offord Library	6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020	Contribution Proportion	5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.3 5.3	4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	(34,868) 101,234 (35,228) (102,823) (12,616) 124,559 (7,584) 4,595	(28,411) 63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	(6,457) 19,101 (6,647) (19,774) (2,426) 23,959	(6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (19,774) (2,426)	(6,457) 19,101 (6,647) (3,953)	(6,457) 5,729 (1,993) 0		0
2672 Rock 2673 Port 0 2673 Port 1 2674 Nest.	ckwood Water PUD rt Orford Library rt Offord Library rt Offord Ubrary	6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020	Proportion Contribution Proportion	5.3 5.3 5.2 5.2 5.2 5.2 5.3 5.3	3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3	101,234 (35,228) (102,823) (12,616) 124,589 (7,584) 4,595	63,032 (21,934) (43,501) (5,338) 28,753 (1,752)	19,101 (6,647) (19,774) (2,426) 23,959	19,101 (6,647) (19,774) (2,426)	19,101 (6,647) (19,774) (2,426)	19,101 (6,647) (3,953)	5,729 (1,993) 0	(2,583) 0 0 0	0
2672 Rock 2673 Port 1 2673 Port 1 2673 Port 2673 Port 2673 Port 1 2673 Port 2674 Nestt 2674	ckwood Water PUD rt Offord Library rt Offord Library rt Offord Library	6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020	Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion	5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3	3.3 2.2 2.2 1.2 1.2 0.3 0.3	(35,228) (102,823) (12,616) 124,589 (7,584) 4,595	(21,934) (43,501) (5,338) 28,753 (1,752)	(6,647) (19,774) (2,426) 23,959	(6,647) (19,774) (2,426)	(6,647) (19,774) (2,426)	(6,647) (3,953)	(1,993) 0	0	0
2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2673 Port 12673 Port 12673 Port 2673 Port 2674 Rock 2674 Nestt 2674 Ne	ckwood Water PUD ctwood Water PUD rt Offord Library rt Offord Library rt Offord Library	6/30/2018 6/30/2017 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020	Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion	5.2 5.2 5.2 5.2 5.3 5.3 5.3	2.2 2.2 1.2 1.2 0.3 0.3	(102,823) (12,616) 124,589 (7,584) 4,595	(43,501) (5,338) 28,753 (1,752)	(19,774) (2,426) 23,959	(19,774) (2,426)	(19,774) (2,426)	(3,953)	O O	0	0
2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2672 Rock 2673 Port 1 2673 Port 1 2673 Port 2674 Nest 26	ckwood Water PUD tr Orford Library tr Orford Library tr Orford Library	6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020	Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion	5.2 5.2 5.2 5.3 5.3 5.3	2.2 1.2 1.2 0.3 0.3	(12,616) 124,589 (7,584) 4,595	(5,338) 28,753 (1,752)	(2,426) 23,959	(2,426)	(2,426)		-	0	•
2672 Rock 2672 Rock 2672 Rock 2672 Rock 2673 Port 0 2674 Rock 2674 Nestt 2674	ckwood Water PUD ckwood Water PUD ckwood Water PUD ckwood Water PUD ct Orford Library rt Orford Library rt Orford Library rt Orford Orfore Company rt Orford Company rt Orford Company rt Orford Company rt Orford Library	6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020	Contribution Proportion Contribution Proportion Contribution Proportion	5.2 5.3 5.3 5.3	1.2 0.3 0.3	(7,584) 4,595	(1,752)		22.050	4 704	` ∩			0
2672 Rock 2672 Rock 2672 Rock 2673 Port 1 2673 Port 2674 Nestt 2674	ckwood Water PUD ckwood Water PUD ckwood Water PUD ckwood Water PUD rt Offord Library rt Offord Library rt Offord Library	6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019	Proportion Contribution Proportion Contribution Proportion	5.3 5.3 5.3	0.3 0.3	4,595		(1.458)		4,794	U	0	0	0
2672 Rock 2672 Rock 2672 Rock 2673 Port 0 2674 Nestt 26	ckwood Water PUD ckwood Water PUD ckwood Water PUD rt Orford Library rt Orford Library rt Orford Library	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019	Contribution Proportion Contribution Proportion	5.3 5.3	0.3				(1,458)	(294)	0	0	0	0
2672 Rock 2673 Port (2674 Nest, 2674 Nes	ckwood Water PUD ckwood Water PUD rt Orford Library rt Orford Library rt Orford Library	6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019	Proportion Contribution Proportion	5.3			260	867	260	0	0	0	0	0
2672 Rock 2673 Port (2673 Port (2674 Nestt. 2674 Nest	ckwood Water PUD rt Orford Library rt Orford Library rt Orford Library	6/30/2015 6/30/2020 6/30/2020 6/30/2019	Contribution Proportion		0.0	17,479	989 0	3,298	989 0	0	0	0	0	0
2673 Port (2674 Nestt 2674 Nest	rt Orford Library rt Orford Library rt Orford Library	6/30/2020 6/30/2020 6/30/2019	Proportion		0.0	(282,947) 9,028	0	(16,017) 513	0	0	0	0	0	0
2673 Pont (1 2673 Pont (2 2674 Nestt. 2674 Nes	rt Orford Library rt Orford Library	6/30/2020 6/30/2019		5.4	4.4	(3,571)	(2,910)		(661)	(661)	(661)	(661)	(266)	0
2673 Port (1 2673 Port 2674 Nests 2674 N			Contribution	5.4	4.4	(5,356)	(4,364)	(992)	(992)	(992)	(992)			0
2673 Pont (2673 Pont (2674 Nestt 2674 Nestt	+ O-f 1		Proportion	5.3	3.3	46,871	29,183	8,844	8,844	8,844	8,844	2,651	0	0
2673 Port (2673 Port (2673 Port (2673 Port (2673 Port (2673 Port (2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest, 2674 Nest,	rt Orford Library	6/30/2019	Contribution	5.3	3.3	(7,469)	(4,651)	(1,409)	(1,409)	(1,409)	(1,409)		0	0
2673 Port 0 2673 Port 1 2673 Port 0 2673 Port 0 2673 Port 0 2674 Nest.	rt Orford Library	6/30/2018	Proportion	5.2	2.2	(8,624)	(3,650)		(1,658)	(1,658)	(334)		0	0
2673 Port (2673 Port (2673 Port (2673 Port (2674 Port (rt Orford Library	6/30/2018 6/30/2017	Contribution	5.2	2.2 1.2	(5,726) 31,160	(2,423) 7,192	(1,101) 5,992	(1,101) 5,992	(1,101) 1,200	(221)	0	0	0
2673 Port 0 2673 Port 0 2673 Port 0 2673 Port 0 2674 Nestt	rt Orford Library rt Orford Library	6/30/2017	Proportion Contribution	5.2 5.2	1.2	31,160	7,192	5,992	5,992	1,200	0	0	0	0
2673 Port 0 2673 Port 1 2674 Nestu	rt Orford Library	6/30/2016	Proportion	5.3	0.3	12,591	711	2,376	711	0	0	0	0	0
2673 Port 0 2674 Nestu	rt Orford Library	6/30/2016	Contribution	5.3	0.3	(1,542)	(87)		(87)	0	0	0	0	0
2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu	rt Orford Library	6/30/2015	Proportion	5.3	0.0	O O	, o	, o	0	0	0	0	0	0
2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu	rt Orford Library	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu	stucca Rural Fire District	6/30/2020	Proportion	5.4	4.4	123,574	100,690	22,884	22,884	22,884	22,884	22,884	9,154	0
2674 Nestu 2674 Nestu 2674 Nestu 2674 Nestu	stucca Rural Fire District stucca Rural Fire District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	22,239 83,574	18,121 52.036	4,118 15.769	4,118 15.769	4,118 15,769	4,118 15.769	4,118 4,729	1,649	0
2674 Nestu 2674 Nestu 2674 Nestu	stucca Rural Fire District	6/30/2019	Contribution	5.3	3.3	(6,656)	(4,144)		(1,256)	(1,256)	(1,256)	(376)	0	0
2674 Nestu 2674 Nestu	stucca Rural Fire District	6/30/2018	Proportion	5.2	2.2	9,053	3,830	1,741	1,741	1.741	348	0	0	0
	stucca Rural Fire District	6/30/2018	Contribution	5.2	2.2	(12,655)	(5,353)		(2,434)	(2,434)	(485)	0	0	0
	stucca Rural Fire District	6/30/2017	Proportion	5.2	1.2	28,828	6,652	5,544	5,544	1,108	0	0	0	0
	stucca Rural Fire District	6/30/2017	Contribution	5.2	1.2	(7,088)	(1,636)		(1,363)	(273)	0	0	0	0
	stucca Rural Fire District	6/30/2016	Proportion	5.3	0.3	62	2	12	2	0	0	0	0	0
	stucca Rural Fire District stucca Rural Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(4,316) 1.551	(246)	(814) 86	(246)	0	0	0	0	0
	stucca Rural Fire District stucca Rural Fire District	6/30/2015	Contribution	5.3	0.0	(9.537)	0	(542)	0	0	0	0	0	0
	podburn Fire District	6/30/2020	Proportion	5.4	4.4	404.143	329.302	74,841	74.841	74.841	74.841	74.841	29.938	0
	oodburn Fire District	6/30/2020	Contribution	5.4	4.4	173,840	141,647	32,193	32,193	32,193	32,193	32,193	12,875	Ö
2676 Wood	podburn Fire District	6/30/2019	Proportion	5.3	3.3	(350,137)	(218,009)		(66,064)	(66,064)	(66,064)	(19,817)	0	0
	oodburn Fire District	6/30/2019	Contribution	5.3	3.3	139,671	86,965	26,353	26,353	26,353	26,353	7,906	0	0
	oodburn Fire District	6/30/2018	Proportion	5.2	2.2	173,203	73,279	33,308	33,308	33,308	6,663	0	0	0
	oodburn Fire District oodburn Fire District	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	6,380 (237,808)	2,699 (54,880)	1,227 (45,732)	1,227 (45,732)	1,227 (9,148)	245	0	0	0
		6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(237,808)	(54,880) 28,476	(45,732)	(45,732)	(9,148) 4.746	0	0	0	0
		6/30/2016	Proportion	5.3	0.3	125,465	7,100	23,673	7,100	4,746	0	0	0	0
	oodburn Fire District	6/30/2016	Contribution	5.3	0.3	88,691	5,021	16,734	5,021	0	0	0	0	0
2676 Wood			Proportion	5.3	0.0	(180,289)	0	(10,204)	0	0	0	0	0	0
	oodburn Fire District oodburn Fire District	6/30/2015	Contribution	5.3	0.0	158,537	0	8,972	0	0	0	0	0	0
	oodburn Fire District oodburn Fire District oodburn Fire District oodburn Fire District oodburn Fire District	6/30/2015		5.4	4.4	0	0	0	0	0	0	0	0	0
	oodburn Fire District rtland Private Industry Council Inc	6/30/2015 6/30/2020	Proportion		4.4	0	0	0	0	0	0	0	0	0
2677 Portla 2677 Portla	oodburn Fire District oodburn Fire District oodburn Fire District oodburn Fire District oodburn Fire District	6/30/2015	Proportion Contribution Proportion	5.4 5.3	3.3	0	0	0	0	0	0	0		0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number 2677	Portland Private Industry Council Inc	Recognition 6/30/2018	Proportion	Amortization Period 5.2	Period 2.2	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2677	Portland Private Industry Council Inc	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
2677	Portland Private Industry Council Inc	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
2677	Portland Private Industry Council Inc	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	Ċ
2677	Portland Private Industry Council Inc	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
2677	Portland Private Industry Council Inc	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
2677	Portland Private Industry Council Inc	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	(
2677	Portland Private Industry Council Inc	6/30/2015	Contribution	5.3	0.0		0	0	0	0	0	0	0	(
2678	Central Oregon Regional Housing Authority	6/30/2020	Proportion	5.4	4.4 4.4	129,184	105,261	23,923	23,923	23,923	23,923	23,923	9,569	(
2678 2678	Central Oregon Regional Housing Authority Central Oregon Regional Housing Authority	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	19,870 (71,602)	16,190 (44,582)	3,680 (13,510)	3,680 (13,510)	3,680 (13,510)	3,680 (13,510)	3,680 (4,052)	1,470 0	(
2678	Central Oregon Regional Housing Authority	6/30/2019	Contribution	5.3	3.3	5.541	3,451	1.045	1.045	1.045	1.045	316	0	(
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	5.2	2.2	53.497	22,633	10,288	10,288	10,288	2,057	0	0	(
2678	Central Oregon Regional Housing Authority	6/30/2018	Contribution	5.2	2.2	(5,555)	(2,351)	(1,068)	(1,068)	(1,068)	(215)	0	0	Č
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	5.2	1.2	109.367	25.239	21.032	21.032	4.207	0	0	0	Ċ
2678	Central Oregon Regional Housing Authority	6/30/2017	Contribution	5.2	1.2	36,732	8,476	7,064	7,064	1,412	0	0	0	Ċ
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	5.3	0.3	72,014	4,074	13,588	4,074	0	0	0	0	(
2678	Central Oregon Regional Housing Authority	6/30/2016	Contribution	5.3	0.3	20,303	1,148	3,831	1,148	0	0	0	0	(
2678	Central Oregon Regional Housing Authority	6/30/2015	Proportion	5.3	0.0	26,733	0	1,513	0	0	0	0	0	(
2678	Central Oregon Regional Housing Authority	6/30/2015	Contribution	5.3	0.0	23,476	0	1,331	0	0	0	0	0	(
2679	Columbia River Public Utility District	6/30/2020	Proportion	5.4	4.4	1,192,592	971,742	220,850	220,850	220,850	220,850	220,850	88,342	(
2679	Columbia River Public Utility District	6/30/2020	Contribution	5.4	4.4	(207,654)	(169,200)	(38,454)	(38,454)	(38,454)	(38,454)	(38,454)	(15,384)	(
2679	Columbia River Public Utility District	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(1,551,321)	(965,917)	(292,702)	(292,702)	(292,702)	(292,702)	(87,811)	0	(
2679 2679	Columbia River Public Utility District Columbia River Public Utility District	6/30/2019 6/30/2018	Contribution Proportion	5.3	3.3 2.2	1,795,851 810,701	1,118,171 342,989	338,840 155,904	338,840 155,904	338,840 155,904	338,840 31,181	101,651	0	(
2679	Columbia River Public Utility District	6/30/2018	Contribution	5.2	2.2	(242,041)	(102,403)	(46,546)	(46,546)	(46,546)	(9,311)	0	0	(
2679	Columbia River Public Utility District	6/30/2017	Proportion	5.2	1.2	89,430	20,638	17,198	17,198	3,440	(3,511)	0	0	(
2679	Columbia River Public Utility District	6/30/2017	Contribution	5.2	1.2	77,967	17,991	14,994	14,994	2,997	0	0	0	Č
2679	Columbia River Public Utility District	6/30/2016	Proportion	5.3	0.3	(120,350)	(6,810)	(22,708)	(6,810)	0	0	0	0	Ċ
2679	Columbia River Public Utility District	6/30/2016	Contribution	5.3	0.3	52,346	2,961	9,877	2,961	0	0	0	0	(
2679	Columbia River Public Utility District	6/30/2015	Proportion	5.3	0.0	(107,555)	0	(6,090)	0	0	0	0	0	(
2679	Columbia River Public Utility District	6/30/2015	Contribution	5.3	0.0	142,238	0	8,053	0	0	0	0	0	(
2681	Cloverdale Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(42,932)	(34,982)	(7,950)	(7,950)	(7,950)	(7,950)		(3,182)	(
2681	Cloverdale Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	20,683	16,853	3,830	3,830	3,830	3,830	3,830	1,533	(
2681	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(27,641)	(17,211)	(5,215)		(5,215)	(5,215)		0	(
2681	Cloverdale Rural Fire Protection District	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(1,686)	(1,050)	(318)		(318)	(318)	(96)	0	(
2681 2681	Cloverdale Rural Fire Protection District Cloverdale Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(44,186) 3,302	(18,695) 1,397	(8,497) 635	(8,497) 635	(8,497) 635	(1,701) 127	0	0	(
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	50,926	11,754	9,793	9,793	1,961	0	0	0	(
2681	Cloverdale Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	4,811	1,111	925	925	186	0	0	0	Č
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	493	28	93	28	0	0	0	0	Č
2681	Cloverdale Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	7,753	438	1,463	438	0	0	0	0	Ċ
2681	Cloverdale Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(18,182)	0	(1,027)	0	0	0	0	0	(
2681	Cloverdale Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	12,385	0	700	0	0	0	0	0	(
2684	Parkdale Fire District	6/30/2020	Proportion	5.4	4.4	11,279	9,190	2,089	2,089	2,089	2,089	2,089	834	(
2684	Parkdale Fire District	6/30/2020	Contribution	5.4	4.4	7,802	6,357	1,445	1,445	1,445	1,445	1,445	577	(
2684	Parkdale Fire District	6/30/2019	Proportion	5.3	3.3	(20,948)	(13,044)	(3,952)	(3,952)	(3,952)	(3,952)		0	(
2684 2684	Parkdale Fire District	6/30/2019	Contribution	5.3 5.2	3.3 2.2	151	95	28	28	28	28 377	11	0	(
2684 2684	Parkdale Fire District Parkdale Fire District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	9,782 4,707	4,139 1,992	1,881 905	1,881 905	1,881 905	182	0	0	(
2684	Parkdale Fire District Parkdale Fire District	6/30/2017	Proportion	5.2	1.2	4,707	936	905 778	905 778	905	182	0	0	(
2684	Parkdale Fire District	6/30/2017	Contribution	5.2	1.2	4,396	1,016	845	845	171	0	0	0	(
2684	Parkdale Fire District	6/30/2016	Proportion	5.3	0.3	(6,369)	(359)	(1,202)		0	0	0	0	Č
2684	Parkdale Fire District	6/30/2016	Contribution	5.3	0.3	57,182	3,237	10,789	3,237	0	0	0	0	Ċ
2684	Parkdale Fire District	6/30/2015	Proportion	5.3	0.0	(8,447)	0	(477)	0	0	0	0	0	Ċ
2684	Parkdale Fire District	6/30/2015	Contribution	5.3	0.0	3,474	0	199	0	0	0	0	0	(
2685	Oregon Community College Association	6/30/2020	Proportion	5.4	4.4	178,914	145,782	33,132	33,132	33,132	33,132	33,132	13,254	(
2685	Oregon Community College Association	6/30/2020	Contribution	5.4	4.4	(29,496)	(24,034)	(5,462)		(5,462)	(5,462)		(2,186)	(
2685	Oregon Community College Association	6/30/2019	Proportion	5.3	3.3	46,580	29,002	8,789	8,789	8,789	8,789	2,635	0	(
2685	Oregon Community College Association	6/30/2019	Contribution	5.3	3.3	12,975	8,079	2,448	2,448	2,448	2,448	735	0	(
2685	Oregon Community College Association	6/30/2018	Proportion	5.2	2.2	(47,440)	(20,071)	(9,123)		(9,123)	(1,825)	0	0	(
2685	Oregon Community College Association	6/30/2018	Contribution	5.2	2.2	5,449	2,305	1,048	1,048	1,048	209	0	0	(
2685	Oregon Community College Association	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	42,204 2.640	9,740 608	8,116 508	8,116 508	1,624 100	0	0	0	(
2685 2685	Oregon Community College Association	6/30/2017	Proportion	5.2	1.2 0.3	2,640 7,682	437	508 1,449	508 437	100	0	0	0	(
2685	Oregon Community College Association Oregon Community College Association	6/30/2016	Contribution	5.3	0.3	(5,313)	(303)	(1,002)		0	0	0	0	(
		0/30/2010	CONTRIBUTION	5.3	0.5	(3,313)	(303)	5.614	(303)	U	U	U	U	,



Exhibit I

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

June 30, 2021 Measurement Date

2685 Oregon 2686 Weston 2686 Columb 2687 Columb 2688 Polk Co 2689 Polk Co 2689 Redmor 268	ployer Name gon Community College Association ston Cemetery umbia Drainage Vector Control District	Measurement Period for Initial Recognition 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2017 6/30/2019 6/30/2018	Source of Employer- Specific Deferral Contribution Proportion Contribution Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution	Original Amortization Period 5.3 5.4 5.4 5.4 5.3 5.2 5.2 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.3 5.4 5.4 5.4 5.4 5.4 5.4 5.4	Remaining Amortization Period 0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 1.2 0.3 0.3 0.0 0.0	Original Balance of Outflow/(Inflow) (1,530) (20,976) 0 (675) (2,730) (3,233) (1,576) (944) (1,135) (13,041) (1,671)	Measurement Date Balance of Outflow/(Inflow) (17,092) 0 (421) (1,700) (1,367) (667) (216) (263) (736)	(85) (3,884) 0 (127) (515) (622) (303) (182)	Recognized in Measurement Period +1 Expense 0 (3.884) 0 (127) (515) (622) (303) (182)	0 (3,884) 0 (127) (515) (622) (303) (34)	Recognized in Measurement Period +3 Expense 0 (3,884) 0 (127) (515) (123) (61) 0 0	Expense 0	0 (1,556) 0 0 0 0	Subsequent Expense 0 0 0 0 0 0 0 0 0 0 0 0
2685 Oregon 2686 Weston 2686 Columb 2687 Columb 2688 Columb 2688 Columb 2689 Columb 2689 Columb 2680 Columb 2680 Columb 2680 Columb 2681 Columb 2681 Columb 2682 Columb 2683 Columb 2684 Columb 2685 Columb 2686 Polla 2686 Polla 2688 Polla 2689 Redmon	gon Community College Association ston Cemetery ston Cemet	6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2017 6/30/2019	Contribution Proportion Contribution	5.3 5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.3	0.0 4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 1.2 0.3 0.3 0.0	(1,530) (20,976) 0 (675) (2,730) (3,233) (1,576) (944) (1,135) (13,041) (1,671)	0 (17,092) 0 (421) (1,700) (1,367) (667) (216) (263) (736)	(85) (3,884) 0 (127) (515) (622) (303) (182)	0 (3,884) 0 (127) (515) (622) (303) (182)	0 (3,884) 0 (127) (515) (622) (303) (34)	0 (3,884) 0 (127) (515) (123) (61)	0 (3,884) 0 (40) (155)	0 (1,556) 0 0 0 0	0 0 0 0 0
2686 Weston 2687 Columb 2688 Polk Co 2689 Polk Co 2689 Polk Co 2689 Polk Co <	ston Cemetery st	6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2019 6/30/2018	Proportion Contribution Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	5.4 5.3 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4	4.4 4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0	(20,976) 0 (675) (2,730) (3,233) (1,576) (944) (1,135) (13,041) (1,671)	0 (421) (1,700) (1,367) (667) (216) (263) (736)	0 (127) (515) (622) (303) (182)	0 (127) (515) (622) (303) (182)	(3,884) 0 (127) (515) (622) (303) (34)	0 (127) (515) (123) (61)	0 (40) (155) 0	(1,556) 0 0 0 0 0	0 0 0 0
2686 Weston 2687 Columb 2688 Polk Co 2689 Polk Co 2689 Polk Co 2689 Polk Co 2689 Polk Co	ston Cemetery ston District umbia Drainage Vector Control District	6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019	Contribution Proportion Contribution	5.4 5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4	4.4 3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0	0 (675) (2,730) (3,233) (1,576) (944) (1,135) (13,041) (1,671)	0 (421) (1,700) (1,367) (667) (216) (263) (736)	0 (127) (515) (622) (303) (182)	0 (127) (515) (622) (303) (182)	0 (127) (515) (622) (303) (34)	0 (127) (515) (123) (61)	0 (40) (155) 0	0 0 0 0	0 0 0 0
2686 Weston 2687 Columb 2688 Polk Co	ston Cemetery umbia Drainage Vector Control District	6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2020 6/30/2020 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017	Proportion Contribution Proportion	5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4	3.3 3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0	(675) (2,730) (3,233) (1,576) (944) (1,135) (13,041) (1,671)	(1,700) (1,367) (667) (216) (263) (736)	(127) (515) (622) (303) (182)	(127) (515) (622) (303) (182)	(127) (515) (622) (303) (34)	(127) (515) (123) (61)	(40) (155) 0	0 0 0	0 0
2686 Weston 2687 Columb 2688 Polk Co <	ston Cemetery ston Control District umbia Drainage Vector Control District sumbia Drainage Vector Control District ston Ston Cemeter Cemeter Cemeter Cemeter ston Cemeter	6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017	Contribution Proportion Proportion Proportion Proportion	5.3 5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4	3.3 2.2 2.2 1.2 1.2 0.3 0.3 0.0	(2,730) (3,233) (1,576) (944) (1,135) (13,041) (1,671)	(1,700) (1,367) (667) (216) (263) (736)	(515) (622) (303) (182)	(515) (622) (303) (182)	(515) (622) (303) (34)	(515) (123) (61)	(155) 0	0 0	0
2686 Weston 2686 Weston 2686 Weston 2686 Weston 2686 Weston 2686 Weston 2687 Columb 2688 Polk Co	ston Cemetery unbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2 5.2 5.2 5.3 5.3 5.3 5.3 5.4	2.2 2.2 1.2 1.2 0.3 0.3 0.0 0.0	(3,233) (1,576) (944) (1,135) (13,041) (1,671)	(1,367) (667) (216) (263) (736)	(622) (303) (182)	(622) (303) (182)	(622) (303) (34)	(123) (61)	0	0	
2686 Weston 2686 Weston 2686 Weston 2686 Weston 2686 Weston 2686 Weston 2687 Columb 2688 Polk Co 2689 Polk Co	ston Cemetery umbia Drainage Vector Control District	6/30/2018 6/30/2017 6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017	Contribution Proportion Proportion Proportion	5.2 5.2 5.3 5.3 5.3 5.3 5.4 5.4	2.2 1.2 1.2 0.3 0.3 0.0 0.0	(1,576) (944) (1,135) (13,041) (1,671)	(667) (216) (263) (736)	(303) (182)	(303) (182)	(303) (34)	(61)	0	-	
2686 Weston 2686 Weston 2686 Weston 2686 Weston 2687 Columb 2688 Polk Co 2689 Polk Co	ston Cemetery umbia Drainage Vector Control District	6/30/2017 6/30/2016 6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017	Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution	5.2 5.3 5.3 5.3 5.3 5.4 5.4	1.2 0.3 0.3 0.0 0.0	(1,135) (13,041) (1,671)	(263) (736)				0	0		0
2686 Weston 2686 Weston 2686 Weston 2686 Weston 2687 Columb 2688 Polk Co 2689 Polk Co 2689 Redmort	ston Cemetery ston Cemetery ston Cemetery ston Cemetery ston Cemetery umbia Drainage Vector Control District	6/30/2016 6/30/2015 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017	Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion	5.3 5.3 5.3 5.3 5.4 5.4	0.3 0.3 0.0 0.0	(13,041) (1,671)	(736)	(218)				U	0	0
2686 Weston 2686 Weston 2687 Columb 2688 Polk Co 2689 Polk Co 2689 Redmor	ston Cemetery ston Cemetery ston Cemetery ston Cemetery umbia Drainage Vector Control District	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017	Contribution Proportion Contribution Proportion Contribution Proportion Contribution Proportion Proportion	5.3 5.3 5.3 5.4 5.4	0.3 0.0 0.0	(1,671)			(218)	(45)	0	0	0	0
2686 Weston 2687 Columb 2688 Polk Co 2689 Redmon 2689 Redmon <td< td=""><td>ston Cemetery winbia Drainage Vector Control District umbia Drainage Vector Control District</td><td>6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017</td><td>Proportion Contribution Proportion Contribution Proportion Contribution Proportion</td><td>5.3 5.3 5.4 5.4</td><td>0.0 0.0</td><td></td><td></td><td></td><td>(736)</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	ston Cemetery winbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017	Proportion Contribution Proportion Contribution Proportion Contribution Proportion	5.3 5.3 5.4 5.4	0.0 0.0				(736)	0	0	0	0	0
2686 Weston 2687 Columb 2688 Polk Co 2689 Redmor 2699 Redmor	ston Cemetery umbia Drainage Vector Control District	6/30/2015 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017	Contribution Proportion Contribution Proportion Contribution Proportion	5.3 5.4 5.4	0.0		(96)		(96)	0	0	0	0	0
2687 Columb 2688 Polk Co 2689 Redmon	umbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017	Proportion Contribution Proportion Contribution Proportion	5.4 5.4			0	(88)	0	0	0	0	0	0
2687 Columb 2687 Polk Co 2688 Polk Co 2689 Redmor 2699 Redmor	umbia Drainage Vector Control District	6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016	Contribution Proportion Contribution Proportion	5.4		(479)	0	(29)	0	0	0	0	0	0
2687 Columb 2688 Polk Co 2689 Polk Co 2689 Redmori	umbia Drainage Vector Control District	6/30/2019 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016	Proportion Contribution Proportion		4.4	(5,957)	(4,854)		(1,103)	(1,103)	(1,103)		(442)	
2687 Columb 2687 Polk Co 2688 Polk Co 2689 Polk Co 2689 Polk Co 2689 Redmon	umbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016	Contribution Proportion		4.4 3.3	10,010 84.319	8,156 52,501	1,854 15,909	1,854 15,909	1,854 15,909	1,854 15,909	1,854 4.774	740 0	0
2687 Columb 2688 Polk Co 2689 Redmor 2699 Redmor	umbia Drainage Vector Control District umbia Drainage Vector Control District umbia Drainage Vector Control District umbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2018 6/30/2018 6/30/2017 6/30/2017 6/30/2016	Proportion	5.3	3.3	9,483	5,905	15,909	15,909	1,789	15,909	4,774 538	0	0
2687 Columb 2688 Polk Co 2689 Redmon	umbia Drainage Vector Control District umbia Drainage Vector Control District umbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2018 6/30/2017 6/30/2017 6/30/2016		5.2	2.2	22,232	9,407	4.275	4.275	4.275	857	0	0	0
2687 Columb 2688 Polk Co 2689 Redmort	umbia Drainage Vector Control District umbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2017 6/30/2017 6/30/2016		5.2	2.2	15.097	6.388	2,903	2,903	2,903	582	0	0	0
2687 Columb 2687 Columb 2687 Columb 2687 Columb 2688 Polk Co 2689 Redmon	umbia Drainage Vector Control District umbia Drainage Vector Control District	6/30/2017 6/30/2016	Proportion	5.2	1.2	(2,165)	(501)	(416)	(416)	(85)	0	0	0	0
2687 Columb 2687 Columb 2687 Columb 2687 Columb 2688 Polk Co 2689 Polk Co 2689 Redmon	umbia Drainage Vector Control District	6/30/2016	Contribution	5.2	1.2	38.457	8.873	7.396	7,396	1.477	0	0	0	0
2687 Columb 2687 Columb 2687 Columb 2688 Polk Co 2689 Redmort 2699 Red			Proportion	5.3	0.3	63,344	3,584	11,952	3,584	0	0	ő	Ö	0
2687 Columb 2688 Polk Co 2689 Redmot		6/30/2016	Contribution	5.3	0.3	12,901	731	2,434	731	0	0	0	0	0
2688 Polk Co 2689 Redmon	umbia Drainage Vector Control District	6/30/2015	Proportion	5.3	0.0	(116,066)	0	(6,571)	0	0	0	0	0	0
2688 Polk Co 2689 Redmon	umbia Drainage Vector Control District	6/30/2015	Contribution	5.3	0.0	18,246	0	1,031	0	0	0	0	0	0
2688 Polk Co 2689 Polk Co 2689 Redmon	k County Fire District 1	6/30/2020	Proportion	5.4	4.4	62,944	51,288	11,656	11,656	11,656	11,656	11,656	4,664	0
2688 Polk Co 2689 Polk Co 2689 Redmon	k County Fire District 1	6/30/2020	Contribution	5.4	4.4	58,776	47,892	10,884	10,884	10,884	10,884	10,884	4,356	0
2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2689 Redmon 2689 Redmon	k County Fire District 1	6/30/2019	Proportion	5.3	3.3	11,331	7,055	2,138	2,138	2,138	2,138	641	0	0
2688 Polk Co 2689 Polk Co 2689 Redmon	k County Fire District 1	6/30/2019	Contribution	5.3	3.3	4,348	2,708	820	820	820	820	248	0	0
2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2689 Polk Co 2689 Redmor 2689 Redmor	k County Fire District 1	6/30/2018	Proportion	5.2	2.2	183,607	77,680	35,309	35,309	35,309	7,062	0	0	0
2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2689 Redmon 2689 Redmon	k County Fire District 1	6/30/2018 6/30/2017	Contribution	5.2	2.2 1.2	45,045	19,059	8,662 (30,114)	8,662	8,662	1,735	0	0	0
2688 Polk Co 2688 Polk Co 2688 Polk Co 2688 Polk Co 2689 Redmon 2689 Redmon	k County Fire District 1 k County Fire District 1	6/30/2017	Proportion Contribution	5.2 5.2	1.2	(156,593) 79,709	(36,137) 18,393	(30,114)	(30,114) 15,329	(6,023) 3,064	0	0	0	0
2688 Polk Co 2688 Polk Co 2689 Redmon 2689 Redmon	k County Fire District 1 k County Fire District 1	6/30/2017	Proportion	5.2	0.3	(5,666)	(321)		(321)	3,064	0	0	0	0
2688 Polk Co 2688 Polk Co 2689 Redmond 2689 Redmond	k County Fire District 1	6/30/2016	Contribution	5.3	0.3	38.815	2,195	7,324	2,195	0	0	0	0	0
2688 Polk Co 2689 Redmort 2689 Redmort	k County Fire District 1	6/30/2015	Proportion	5.3	0.0	(71,805)	2,133	(4,065)	2,133	0	0	0	0	0
2689 Redmor 2689 Redmor	k County Fire District 1	6/30/2015	Contribution	5.3	0.0	54,513	0	3.088	0	0	0	0	0	Ö
2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi	Imond Area Park & Recreation District	6/30/2020	Proportion	5.4	4.4	(43,468)	(35,418)	(8,050)	(8,050)	(8,050)	(8,050)	(8,050)	(3,218)	0
2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi	dmond Area Park & Recreation District	6/30/2020	Contribution	5.4	4.4	11,516	9,383	2,133	2,133	2,133	2,133	2,133	851	0
2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor	dmond Area Park & Recreation District	6/30/2019	Proportion	5.3	3.3	93,278	58,078	17,600	17,600	17,600	17,600	5,278	0	0
2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor	mond Area Park & Recreation District	6/30/2019	Contribution	5.3	3.3	3,901	2,429	736	736	736	736	221	0	0
2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor 2689 Redmor	Imond Area Park & Recreation District	6/30/2018	Proportion	5.2	2.2	21,044	8,903	4,047	4,047	4,047	809	0	0	0
2689 Redmoi 2689 Redmoi 2689 Redmoi 2689 Redmoi	dmond Area Park & Recreation District	6/30/2018	Contribution	5.2	2.2	19,169	8,111	3,686	3,686	3,686	739	0	0	0
2689 Redmor 2689 Redmor 2689 Redmor	dmond Area Park & Recreation District	6/30/2017	Proportion	5.2	1.2	3,602	830	693	693	137	0	0	0	0
2689 Redmor 2689 Redmor	dmond Area Park & Recreation District	6/30/2017	Contribution	5.2	1.2	27,929	6,445	5,371	5,371	1,074	0	0	0	0
2689 Redmor	Imond Area Park & Recreation District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(6,602) 22,062	(372) 1,247	(1,246) 4,163	(372) 1,247	0	0	0	0	0
	Imond Area Park & Recreation District Imond Area Park & Recreation District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(346)	1,247	4,163	1,247	0	0	0	0	0
	Imond Area Park & Recreation District	6/30/2015	Contribution	5.3	0.0	18,632	0	1,057	0	0	0	0	0	0
	slaw Public Library	6/30/2010	Proportion	5.4	4.4	58.443	47.620	10.823	10.823	10.823	10.823	10.823	4.328	0
	slaw Public Library	6/30/2020	Contribution	5.4	4.4	(7,913)	(6.448)		(1.465)	(1.465)	(1.465)	(1,465)	(588)	0
		6/30/2019	Proportion	5.3	3.3	(87,902)	(54,732)		(16,585)	(16,585)	(16,585)	(4,977)	0	0
	SIAW PUDIIC LIBRARY	6/30/2019	Contribution	5.3	3.3	(7,717)	(4,805)		(1,456)	(1,456)	(1,456)	(437)	0	0
	slaw Public Library slaw Public Library	6/30/2018	Proportion	5.2	2.2	50,204	21,239	9,655	9,655	9,655	1,929	o´	Ö	0
2692 Siuslaw	slaw Public Library slaw Public Library slaw Public Library	6/30/2018	Contribution	5.2	2.2	(12,153)	(5,142)		(2,337)	(2,337)	(468)	0	Ō	0
2692 Siuslaw	slaw Public Library	6/30/2017	Proportion	5.2	1.2	(27,637)	(6,377)		(5,315)	(1,062)	, o	0	0	0
	slaw Public Library slaw Public Library slaw Public Library slaw Public Library	6/30/2017	Contribution	5.2	1.2	4,426	1,022	851	851	171	0	0	0	0
	slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library		Proportion	5.3	0.3	(43,824)	(2,479)		(2,479)	0	0	0	0	0
	slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library	6/30/2016	Contribution	5.3	0.3	2,345	135	442	135	0	0	0	0	0
	slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library	6/30/2016	Proportion	5.3	0.0	41,791	0	2,366	0	0	0	0	0	0
	slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library slaw Public Library	6/30/2016 6/30/2015	Contribution	5.3	0.0	(671)	0	(36)	0	0	0	0	0	0
	slaw Public Library slaw Public Library	6/30/2016 6/30/2015 6/30/2015	Proportion	5.4	4.4	736,392	600,023	136,369	136,369	136,369	136,369	136,369	54,547	0
	slaw Public Library	6/30/2016 6/30/2015 6/30/2015 6/30/2020		5.4	4.4	231,014	188,234	42,780	42,780	42,780	42,780	42,780	17,114	0
	slaw Public Library -County Insurance Services -County Insurance Services	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020	Contribution	5.3	3.3	(3,330)	(2,074)		(628)	(628)	(628)	(190)	0	0
	slaw Public Library -County Insurance Services -County Insurance Services -County Insurance Services	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020 6/30/2019	Contribution Proportion	F 0						05 == :	0			
2693 City-Cot 2693 City-Cot	slaw Public Library -County Insurance Services -County Insurance Services	6/30/2016 6/30/2015 6/30/2015 6/30/2020 6/30/2020	Contribution	5.3 5.2	3.3 2.2	210,839 (1,463,271)	131,277 (619,077)	39,781 (281,398)	39,781 (281,398)	39,781 (281,398)	39,781 (56,281)	11,934 0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2		Measurement Period +4		
2693	City County Ingurance Services	Recognition		5.2	1.2	4,442,602		854,347	854,347	Expense 170,867	Expense	Expense	Expense	Subsequent Expense
2693	City-County Insurance Services City-County Insurance Services	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	4,442,602	1,025,214 92,530		77,109	170,867	0	0	0	0
2693	City-County Insurance Services	6/30/2016	Proportion	5.3	0.3	(297,781)	(16,856)		(16,856)	15,421	0	0	0	0
2693	City-County Insurance Services	6/30/2016	Contribution	5.3	0.3	308,622	17,471	58,230	17,471	0	0	0	0	0
2693	City-County Insurance Services	6/30/2015	Proportion	5.3	0.0	(385,071)	0	(21,797)	,	0	0	0	Ö	0
2693	City-County Insurance Services	6/30/2015	Contribution	5.3	0.0	212,591	0	12,036	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2020	Proportion	5.4	4.4	(42,515)	(34,642)		(7,873)	(7,873)	(7,873	(7,873)	(3,150)	0
2694	Philomath Fire Department	6/30/2020	Contribution	5.4	4.4	(23,963)	(19,525)	(4,438)	(4,438)	(4,438)	(4,438	(4,438)	(1,773)	0
2694	Philomath Fire Department	6/30/2019	Proportion	5.3	3.3	35,639	22,191	6,724	6,724	6,724	6,724	2,019		0
2694	Philomath Fire Department	6/30/2019	Contribution	5.3	3.3	(43,446)	(27,052)		(8,197)	(8,197)	(8,197	(2,461)) 0	0
2694	Philomath Fire Department	6/30/2018	Proportion	5.2	2.2	230,225	97,403		44,274	44,274	8,855	0	0	0
2694	Philomath Fire Department	6/30/2018	Contribution	5.2	2.2	(33,776)	(14,291)		(6,495)	(6,495)	(1,301) 0	0	0
2694	Philomath Fire Department	6/30/2017	Proportion	5.2	1.2	250,642	57,842		48,200	9,642	0	0	0	0
2694	Philomath Fire Department	6/30/2017	Contribution	5.2	1.2	7,892	1,820		1,518	302	0	0	0	0
2694	Philomath Fire Department	6/30/2016	Proportion	5.3	0.3	(303,768)	(17,193)		(17,193)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2016	Contribution	5.3	0.3	27,424	1,554		1,554	0	0	0	0	0
2694	Philomath Fire Department	6/30/2015	Proportion	5.3	0.0	(29,703)	0	(1,683)	0	0	0	0	0	0
2694 2695	Philomath Fire Department	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(16,997)	(270.450)	(962) (63.443)	0 (63.443)	0 (63.443)	0 (63.443	0 (63.443)	0 (25.270)	0
2695 2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(342,593) 83.847	(279,150) 68,320		(63,443) 15,527	(63,443) 15.527	(63,443 15.527	15,527) (25,378) 6,212	0
2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2019		5.4	4.4 3.3	83,847 49,924	31,084	9,420	9,420	9,420	9,420	2,824		0
2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2019	Proportion Contribution	5.3	3.3	(236,196)	(147,066)		(44,565)	(44,565)	9,420			0
2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2019	Proportion	5.3	3.3 2.2	(236,196)	(23,192)		(10,541)	(10,541)	(2,110) 0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Contribution	5.2	2.2	(83,643)	(35,388)		(16,085)	(16,085)	(3,218		0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	5.2	1.2	(316,054)	(72,934)		(60,780)	(12,154)	(5,210	, 0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Contribution	5.2	1.2	113,914	26,286	21,907	21,907	4,379	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	5.3	0.3	(573,941)	(32,486)		(32,486)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Contribution	5.3	0.3	166,965	9,450		9,450	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2015	Proportion	5.3	0.0	(374,300)	0		0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2015	Contribution	5.3	0.0	104,877	0	5,937	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2020	Proportion	5.4	4.4	(357,627)	(291,400)	(66,227)	(66,227)	(66,227)	(66,227	(66,227)	(26,492)	0
2696	Stayton Fire District	6/30/2020	Contribution	5.4	4.4	72,278	58,893		13,385	13,385	13,385	13,385	5,353	0
2696	Stayton Fire District	6/30/2019	Proportion	5.3	3.3	888	552		168	168	168	48		0
2696	Stayton Fire District	6/30/2019	Contribution	5.3	3.3	(11,180)	(6,962)		(2,109)	(2,109)	(2,109	(635)) 0	0
2696	Stayton Fire District	6/30/2018	Proportion	5.2	2.2	58,422	24,717	11,235	11,235	11,235	2,247	0	0	0
2696	Stayton Fire District	6/30/2018	Contribution	5.2	2.2	13,501	5,713		2,596	2,596	521	0	0	0
2696	Stayton Fire District	6/30/2017	Proportion	5.2	1.2	(67,847)	(15,655)		(13,048)	(2,607)	0	0	0	0
2696	Stayton Fire District	6/30/2017	Contribution	5.2	1.2	22,741	5,249	4,373	4,373	876	0	0	0	0
2696	Stayton Fire District	6/30/2016	Proportion	5.3	0.3	(90,869)	(5,144)		(5,144)	0	0	0	0	0
2696 2696	Stayton Fire District Stayton Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	13,051 (53,967)	741	2,462 (3,057)	741	0	0	0	0	0
2696	Stayton Fire District	6/30/2015	Contribution	5.3	0.0	12,872	0	(3,037)	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2010		5.4	4.4	12,072	0	121	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2020	Proportion Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Contribution	5.3	3.3	0	o o	0	0	0	0	0	Ö	0
2697	Oregon Museum Park	6/30/2018	Proportion	5.2	2.2	0	ő	0	0	0	0	0	ő	0
2697	Oregon Museum Park	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	20,244	16,495		3,749	3,749	3,749			0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(22,440)	(18,284)		(4,156)	(4,156)	(4,156			
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(1,187)	(739)		(224)	(224)	(224			0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(27,954)	(17,406)		(5,274)	(5,274)	(5,274	(1,584)) 0	0
2698 2698	Halsey Shedd Rural Fire Protection District Halsey Shedd Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	196,940 (26,329)	83,321 (11,140)	37,873 (5,063)	37,873 (5,063)	37,873 (5,063)	7,575 (1,014	. 0	0	0
2698	Halsey Shedd Rural Fire Protection District Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	5.2	1.2	(26,329)	(6,521)		(5,433)	(5,063)	(1,014	, 0	0	0
2698	Halsey Shedd Rural Fire Protection District Halsey Shedd Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	(28,253)	(6,521)		(5,433)	(1,088)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	665	403	125	40	00	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	647	37	122	37	0	0	0	0	0
	Halsey Shedd Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	13,453	0	763	0	n	n	n	0	0
2698			· F						•	•	٥	•		-
2698 2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	3,288	0	188	0	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2699 2699	Chetco Library Board	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(2,962) (54,459)	(2,413)		(549) (10,275)	(549) (10,275)	(549) (10,275)	(549) (3,084)	(217)	0
2699	Chetco Library Board Chetco Library Board	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(54,459)	(33,909) 14,275	4,326	4,326	4,326	4,326	1,297	0	0
2699	Chetco Library Board	6/30/2018	Proportion	5.2	2.2	4,937	2,090	949	949	949	192	1,237	0	0
2699	Chetco Library Board	6/30/2018	Contribution	5.2	2.2	(4,834)	(2,044)		(930)	(930)	(184)	0	0	0
2699	Chetco Library Board	6/30/2017	Proportion	5.2	1.2	(14,886)	(3,434)		(2,863)	(571)	o o	0	0	0
2699	Chetco Library Board	6/30/2017	Contribution	5.2	1.2	6,248	1,440	1,202	1,202	238	0	0	0	0
2699	Chetco Library Board	6/30/2016	Proportion	5.3	0.3	6,950	395	1,311	395	0	0	0	0	0
2699	Chetco Library Board	6/30/2016	Contribution	5.3	0.3	5,469	309	1,032	309	0	0	0	0	0
2699	Chetco Library Board	6/30/2015	Proportion	5.3	0.0	(34,761)	0	(1,966)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2015	Contribution	5.3	0.0	6,562	(20.404)	372	(0.707)	(0.707)	0 (0.707)	(0.707)	(2.402)	0
2700 2700	Lowell Rural Fire Protection District Lowell Rural Fire Protection District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(47,128) (496)	(38,401)	(8,727)	(8,727)	(8,727) (92)	(8,727) (92)	(8,727)	(3,493)	0
2700	Lowell Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(21,169)	(13,181)		(3,994)	(3,994)	(3,994)		(36)	0
2700	Lowell Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	1.713	1.067	323	323	323	323	98	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	164.408	69,557	31,617	31.617	31.617	6,323	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(24,000)	(10,155)		(4,615)	(4,615)	(925)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	, o	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	0	0	0 44	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Contribution	5.3 5.4	0.0 4.4	809	(000,005)		(225,047)	(005.047)	(005.047)	(225,047)	0 (90,017)	0
2701 2701	Sisters-Camp Sherman Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(1,215,252) 151,630	(990,205) 123,550	(225,047) 28,080	28,080	(225,047) 28,080	(225,047) 28,080	28,080	(90,017)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(1,125,818)	(700,982)		(212,418)	(212,418)	(212,418)	(63,728)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	1,468,794	914,532	277,131	277,131	277,131	277,131	83,139	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	334,841	141,665	64,392	64,392	64,392	12,881	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(76,181)	(32,231)	(14,650)	(14,650)	(14,650)	(2,931)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(126,835)	(29,271)	(24,391)	(24,391)	(4,880)	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	35,121	8,105	6,754	6,754	1,351	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	537,817	30,442		30,442	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	2,155	120	407	120	0	0	0	0	0
2701 2701	Sisters-Camp Sherman Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(137,601) 44,344	0	(7,791) 2,509	0	0	0	0	0	0
2701	Banks Fire District 13	6/30/2020	Proportion	5.4	4.4	(15,448)	(12,587)		(2,861)	(2,861)	(2,861)	(2,861)	(1,143)	0
2702	Banks Fire District 13	6/30/2020	Contribution	5.4	4.4	2,442	1,990	452	452	452	452	452	182	0
2702	Banks Fire District 13	6/30/2019	Proportion	5.3	3.3	139,115	86,619	26,248	26,248	26,248	26,248	7,875	0	0
2702	Banks Fire District 13	6/30/2019	Contribution	5.3	3.3	(9,497)	(5,913)		(1,792)	(1,792)	(1,792)	(537)	0	0
2702	Banks Fire District 13	6/30/2018	Proportion	5.2	2.2	83,617	35,377	16,080	16,080	16,080	3,217	0	0	0
2702	Banks Fire District 13	6/30/2018	Contribution	5.2	2.2	30,540	12,921	5,873	5,873	5,873	1,175	0	0	0
2702	Banks Fire District 13	6/30/2017	Proportion	5.2	1.2	(73,373)	(16,933)		(14,110)	(2,823)	0	0	0	0
2702	Banks Fire District 13	6/30/2017	Contribution	5.2	1.2	32,117	7,413	6,176	6,176	1,237	0	0	0	0
2702	Banks Fire District 13	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(32,048) 8,973	(1,813)	(6,047) 1,693	(1,813)	0	0	0	0	0
2702 2702	Banks Fire District 13 Banks Fire District 13	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3	59,687	508	3,377	508	0	0	0	0	0
2702	Banks Fire District 13 Banks Fire District 13	6/30/2015	Proportion Contribution	5.3	0.0	3,566	0	3,377	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Proportion	5.4	4.4	0,000	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2703 2703	Westport Sewer District Westport Sewer District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District Westport Sewer District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Proportion	5.3	0.0	n	n	0	0	n	n	n	n	0
2703	Westport Sewer District	6/30/2015	Contribution	5.3	0.0	0	0	ő	ő	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	Ō	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2704 2704	Clatsop County 4-H District	6/30/2017	Proportion	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
2/04	Clatsop County 4-H District	6/30/2017	Contribution	5.2	1.2	U	U	U	0	Ü	0	0	U	Ü



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2704	Clatsop County 4-H District Clatsop County 4-H District	6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	(
2704 2704	Clatsop County 4-H District Clatsop County 4-H District	6/30/2016 6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
2704	Clatsop County 4-H District	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
2705	Lebanon Fire District	6/30/2020	Proportion	5.4	4.4	(146,115)	(119,057)	(27,058)	(27,058)	(27,058)	(27,058	(27,058)	(10,825)	
2705	Lebanon Fire District	6/30/2020	Contribution	5.4	4.4	100,396	81,804	18,592	18,592	18,592	18,592	18,592	7,436	(
2705	Lebanon Fire District	6/30/2019	Proportion	5.3	3.3	530,250	330,156	100,047	100,047	100,047	100,047	30,015	0	Ċ
2705	Lebanon Fire District	6/30/2019	Contribution	5.3	3.3	(139,393)	(86,791)	(26,301)	(26,301)	(26,301)	(26,301	(7,888)	0	(
2705	Lebanon Fire District	6/30/2018	Proportion	5.2	2.2	432,256	182,878		83,126	83,126	16,626	0	0	(
2705	Lebanon Fire District	6/30/2018	Contribution	5.2	2.2	63,069	26,682		12,129	12,129	2,424	0	0	(
2705	Lebanon Fire District	6/30/2017	Proportion	5.2	1.2	(265,537)	(61,277)			(10,212)	0	0	0	(
2705	Lebanon Fire District	6/30/2017	Contribution	5.2	1.2	153,232	35,360	29,468	29,468	5,892	0	0	0	(
2705	Lebanon Fire District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(70,003)	(3,963) 5,605		(3,963) 5,605	0	0	0	0	(
2705 2705	Lebanon Fire District Lebanon Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	99,065 (337,431)	5,605			0	0	0	0	(
2705	Lebanon Fire District	6/30/2015	Contribution	5.3	0.0	(337,431)	0	6.061	0	0	0	0	0	(
2707	Clatskanie Library	6/30/2020	Proportion	5.4	4.4	18,378	14.975		3,403	3,403	3,403	3,403	1,363	(
2707	Clatskanie Library	6/30/2020	Contribution	5.4	4.4	(1.665)	(1,357)			(308)	(308)			
2707	Clatskanie Library	6/30/2019	Proportion	5.3	3.3	(42,140)	(26,238)			(7,951)	(7,951	(2,385)		(
2707	Clatskanie Library	6/30/2019	Contribution	5.3	3.3	1,265	787	239	239	239	239	70		(
2707	Clatskanie Library	6/30/2018	Proportion	5.2	2.2	12,809	5,420	2,463	2,463	2,463	494	0	0	Ċ
2707	Clatskanie Library	6/30/2018	Contribution	5.2	2.2	(3,589)	(1,519)	(690)	(690)	(690)	(139	0	0	(
2707	Clatskanie Library	6/30/2017	Proportion	5.2	1.2	2,658	614		511	103	0	0	0	(
2707	Clatskanie Library	6/30/2017	Contribution	5.2	1.2	4,388	1,012		844	168	0	0	0	(
2707	Clatskanie Library	6/30/2016	Proportion	5.3	0.3	2,693	153		153	0	0	0	0	(
2707	Clatskanie Library	6/30/2016	Contribution	5.3	0.3	4,682	267			0	0	0	0	(
2707	Clatskanie Library	6/30/2015	Proportion	5.3	0.0	(14,812)	0		0	0	0	0	0	(
2707	Clatskanie Library	6/30/2015	Contribution	5.3 5.4	0.0 4.4	3,693 (6,072)	(4.040)	208 (1,124)	(4.404)	(4.424)	(1,124	(4.404)	0	(
2708 2708	Milton-Freewater Cemetery District 3 Milton-Freewater Cemetery District 3	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(354)	(4,948)			(1,124)	(1,124			
2708	Milton-Freewater Cemetery District 3	6/30/2019	Proportion	5.3	3.3	(13,872)	(8,638)			(2,617)				,
2708	Milton-Freewater Cemetery District 3	6/30/2019	Contribution	5.3	3.3	(1,189)	(741)			(224)				(
2708	Milton-Freewater Cemetery District 3	6/30/2018	Proportion	5.2	2.2	4,059	1,716		781	781	154	(88)	0	Č
2708	Milton-Freewater Cemetery District 3	6/30/2018	Contribution	5.2	2.2	(2,537)	(1,073)			(488)	(97	0	0	Č
2708	Milton-Freewater Cemetery District 3	6/30/2017	Proportion	5.2	1.2	(4,286)	(990)			(166)		0	0	Ċ
2708	Milton-Freewater Cemetery District 3	6/30/2017	Contribution	5.2	1.2	(1,571)	(363)	(302)	(302)	(61)	0	0	0	(
2708	Milton-Freewater Cemetery District 3	6/30/2016	Proportion	5.3	0.3	(1,078)	(63)	(203)	(63)	0	0	0	0	(
2708	Milton-Freewater Cemetery District 3	6/30/2016	Contribution	5.3	0.3	(1,584)	(89)			0	0	0	0	(
2708	Milton-Freewater Cemetery District 3	6/30/2015	Proportion	5.3	0.0	(49,928)	0	(2,828)		0	0	0	0	(
2708	Milton-Freewater Cemetery District 3	6/30/2015	Contribution	5.3	0.0	(1,640)	0	(95)		0	0	0	0	(
2709	Scappoose Public Library	6/30/2020	Proportion	5.4	4.4	52,897	43,101	9,796	9,796	9,796	9,796	9,796	3,917	(
2709	Scappoose Public Library	6/30/2020	Contribution	5.4	4.4	(20,753)	(16,910)			(3,843)	(3,843	(3,843)		(
2709	Scappoose Public Library	6/30/2019	Proportion	5.3 5.3	3.3 3.3	76,658	47,730		14,464 (2,836)	14,464 (2,836)	14,464 (2,836	4,338 (851)	0	(
2709 2709	Scappoose Public Library	6/30/2019	Contribution	5.3	3.3 2.2	(15,031) (77,092)	(9,359) (32,617)			(2,836)	(2,836)	(851)	0	
2709	Scappoose Public Library Scappoose Public Library	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(77,092)	(403)			(14,623)			0	(
2709	Scappoose Public Library	6/30/2017	Proportion	5.2	1.2	20,106	4,638		3,867	771	(37)		0	(
2709	Scappoose Public Library	6/30/2017	Contribution	5.2	1.2	(7,448)	(1,720)			(288)	0	0	0	Č
2709	Scappoose Public Library	6/30/2016	Proportion	5.3	0.3	(26,911)	(1,521)			0	0	0	0	
2709	Scappoose Public Library	6/30/2016	Contribution	5.3	0.3	221	11			0	0	0	0	Ċ
2709	Scappoose Public Library	6/30/2015	Proportion	5.3	0.0	17,187	0	972	0	0	0	0	0	
2709	Scappoose Public Library	6/30/2015	Contribution	5.3	0.0	(3,736)	0	(211)		0	0	0	0	(
2710	Klamath County Emergency Communications District	6/30/2020	Proportion	5.4	4.4	29,469	24,012		5,457	5,457	5,457	5,457	2,184	(
2710	Klamath County Emergency Communications District	6/30/2020	Contribution	5.4	4.4	176,788	144,049		32,739	32,739	32,739	32,739	13,093	(
2710	Klamath County Emergency Communications District	6/30/2019	Proportion	5.3	3.3	170,418	106,110		32,154	32,154	32,154	9,648	0	
2710	Klamath County Emergency Communications District	6/30/2019	Contribution	5.3	3.3	(6,728)	(4,190)			(1,269)	(1,269		0	
2710	Klamath County Emergency Communications District	6/30/2018	Proportion	5.2	2.2	4,895	2,072		941	941	190	0	0	
2710 2710	Klamath County Emergency Communications District	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	6,531 (80,474)	2,763 (18,570)		1,256 (15,476)	1,256 (3,094)	251 0	0	0	
2710 2710	Klamath County Emergency Communications District Klamath County Emergency Communications District	6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(80,474) 17,052	3,936	(15,476)	(15,476)	(3,094)	0	0	0	
2710	Klamath County Emergency Communications District Klamath County Emergency Communications District	6/30/2017	Proportion	5.2	0.3	(32.456)	(1,836)			007	0	0	0	
2710	Klamath County Emergency Communications District Klamath County Emergency Communications District	6/30/2016	Contribution	5.3	0.3	(32,456)	(1,836)		(1,836)	0	0	0	0	
2710	Klamath County Emergency Communications District	6/30/2015	Proportion	5.3	0.0	(51,032)	000		000	0	0	0	0	
2710	Klamath County Emergency Communications District	6/30/2015	Contribution	5.3	0.0	12,336	0	(2,607)	0	0	0	0	0	
2712	Jefferson County EMS	6/30/2020	Proportion	5.4	4.4	29,221	23,810		5,411	5,411	5,411	5,411	2,166	
2712	Jefferson County EMS	6/30/2020	Contribution	5.4	4.4	497	405		92	92	92	92		
2/12				5.3					17,512		17,512	5,252		



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2712	Jefferson County EMS	6/30/2019	Contribution	5.3	3.3	(34,035)	(21,191)		(6,422)	(6,422)	(6,422)	(1,925)	0	(
2712 2712	Jefferson County EMS Jefferson County EMS	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(26,550) (12,143)	(11,232) (5,138)		(5,106) (2,335)	(5,106) (2,335)	(1,020)	0	0	(
2712	Jefferson County EMS	6/30/2017	Proportion	5.2	1.2	135,902	31,362		26,135	5,227	(468) 0	0	0	(
2712	Jefferson County EMS	6/30/2017	Contribution	5.2	1.2	(6,325)	(1,461)		(1,216)	(245)	0	Ö	Ö	(
2712	Jefferson County EMS	6/30/2016	Proportion	5.3	0.3	41,253	2,333		2,333	0	0	0	0	
2712	Jefferson County EMS	6/30/2016	Contribution	5.3	0.3	35,675	2,020		2,020	0	0	0	0	Ċ
2712	Jefferson County EMS	6/30/2015	Proportion	5.3	0.0	62,248	0	3,523	0	0	0	0	0	(
2712	Jefferson County EMS	6/30/2015	Contribution	5.3	0.0	9,869	0	559	0	0	0	0	0	(
2713	Port of Tillamook Bay	6/30/2020	Proportion	5.4	4.4	22,680	18,480		4,200	4,200	4,200	4,200	1,680	(
2713	Port of Tillamook Bay	6/30/2020	Contribution	5.4	4.4	(14,888)	(12,131)			(2,757)	(2,757)	(2,757)	(1,103)	
2713 2713	Port of Tillamook Bay Port of Tillamook Bay	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	6,731 (66,259)	4,191 (41,255)	1,270 (12,502)	1,270 (12,502)	1,270 (12,502)	1,270 (12,502)	381 (3,749)	0	(
2713	Port of Tillamook Bay	6/30/2018	Proportion	5.2	2.2	(90,132)	(38,133)			(17,333)	(3,467)	(3,743)	0	(
2713	Port of Tillamook Bay	6/30/2018	Contribution	5.2	2.2	(24,715)	(10,456)		(4,753)	(4,753)	(950)	0	0	(
2713	Port of Tillamook Bay	6/30/2017	Proportion	5.2	1.2	(14,571)	(3,363)		(2,802)	(561)	0	Ö	0	Č
2713	Port of Tillamook Bay	6/30/2017	Contribution	5.2	1.2	(32,231)	(7,439)		(6,198)	(1,241)	0	0	0	Ċ
2713	Port of Tillamook Bay	6/30/2016	Proportion	5.3	0.3	88,411	5,006	16,681	5,006	0	0	0	0	(
2713	Port of Tillamook Bay	6/30/2016	Contribution	5.3	0.3	(10,305)	(585)		(585)	0	0	0	0	(
2713	Port of Tillamook Bay	6/30/2015	Proportion	5.3	0.0	43,661	0	2,471	0	0	0	0	0	(
2713	Port of Tillamook Bay	6/30/2015	Contribution	5.3	0.0	2,542	0	142		0	0	0	0	(
2714	Winchester Bay Sanitary District	6/30/2020	Proportion	5.4	4.4 4.4	22,614	18,426	4,188	4,188	4,188	4,188	4,188 593	1,674	(
2714	Winchester Bay Sanitary District	6/30/2020	Contribution	5.4 5.3	4.4 3.3	3,203 13,762	2,610 8,568	593 2,597	593 2,597	593 2,597	593 2,597	593 777	238	(
2714 2714	Winchester Bay Sanitary District Winchester Bay Sanitary District	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	2,601	1,619	2,597 491	2,597 491	2,597 491	2,597 491	146	0	(
2714	Winchester Bay Sanitary District	6/30/2018	Proportion	5.2	2.2	(9,806)	(4,148)		(1,886)	(1,886)	(376)	0	0	(
2714	Winchester Bay Sanitary District	6/30/2018	Contribution	5.2	2.2	3,053	1,292		587	587	118	0	0	Č
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	5.2	1.2	(3,102)	(714)		(597)	(117)	0	0	0	Ċ
2714	Winchester Bay Sanitary District	6/30/2017	Contribution	5.2	1.2	9,725	2,245	1,870	1,870	375	0	0	0	(
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	5.3	0.3	(11,868)	(673)			0	0	0	0	(
2714	Winchester Bay Sanitary District	6/30/2016	Contribution	5.3	0.3	10,009	569		569	0	0	0	0	(
2714	Winchester Bay Sanitary District	6/30/2015	Proportion	5.3	0.0	(14,371)	0	(011)	0	0	0	0	0	(
2714	Winchester Bay Sanitary District	6/30/2015	Contribution	5.3	0.0	8,731	(646.770)	496	(440.475)	(440.475)	(440.475)	(440.475)	0 (50 070)	(
2715 2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(756,947) 85,627	(616,772) 69,770		(140,175) 15,857	(140,175) 15,857	(140,175) 15,857	(140,175) 15.857	(56,072) 6,342	(
2715	Jackson County Fire District 3	6/30/2019	Proportion	5.3	3.3	(742,272)	(462,170)			(140,051)	(140,051)	(42,017)	0,342	(
2715	Jackson County Fire District 3	6/30/2019	Contribution	5.3	3.3	(291,399)	(181,437)		(54,981)	(54,981)	(54,981)	(16,494)	0	(
2715	Jackson County Fire District 3	6/30/2018	Proportion	5.2	2.2	895,803	378,993	172,270	172,270	172,270	34,453	0	0	Ċ
2715	Jackson County Fire District 3	6/30/2018	Contribution	5.2	2.2	(190,789)	(80,719)	(36,690)	(36,690)	(36,690)	(7,339)	0	0	(
2715	Jackson County Fire District 3	6/30/2017	Proportion	5.2	1.2	(738,849)	(170,505)		(142,086)	(28,419)	0	0	0	(
2715	Jackson County Fire District 3	6/30/2017	Contribution	5.2	1.2	27,485	6,341	5,286	5,286	1,055	0	0	0	(
2715	Jackson County Fire District 3	6/30/2016	Proportion	5.3	0.3	143,595	8,130		8,130	0	0	0	0	(
2715	Jackson County Fire District 3	6/30/2016	Contribution	5.3	0.3 0.0	(43,911)	(2,486)		(2,486)	0	0	0	0	(
2715 2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(298,123) (35,927)	0	(16,873) (2,032)	0	0	0	0	0	(
2716	Neskowin Water District	6/30/2020	Proportion	5.4	4.4	9,246	7,534		1,712	1,712	1,712	1,712	686	(
2716	Neskowin Water District	6/30/2020	Contribution	5.4	4.4	(3,259)	(2,655)		(604)	(604)	(604)	(604)	(239)	
2716	Neskowin Water District	6/30/2019	Proportion	5.3	3.3	(9,342)	(5,816)		(1,763)	(1,763)	(1,763)	(527)	0	Ċ
2716	Neskowin Water District	6/30/2019	Contribution	5.3	3.3	(9,147)	(5,695)	(1,726)	(1,726)	(1,726)	(1,726)	(517)	0	(
2716	Neskowin Water District	6/30/2018	Proportion	5.2	2.2	20,811	8,805	4,002	4,002	4,002	801	0	0	(
2716	Neskowin Water District	6/30/2018	Contribution	5.2	2.2	(9,909)	(4,191)		(1,906)	(1,906)	(379)	0	0	(
2716	Neskowin Water District	6/30/2017	Proportion	5.2	1.2	70,156	16,188		13,492	2,696	0	0	0	(
2716	Neskowin Water District	6/30/2017	Contribution	5.2	1.2 0.3	(2,654)	(614)			(104)	0	0	0	(
2716 2716	Neskowin Water District Neskowin Water District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(107,953) 5,893	(6,113) 333		(6,113) 333	0	0	0	0	(
2716	Neskowin Water District Neskowin Water District	6/30/2015	Proportion	5.3	0.3	5,893	333	(49)	333	0	0	0	0	(
2716	Neskowin Water District	6/30/2015	Contribution	5.3	0.0	(1,817)	0	(102)	-	0	0	0	0	(
2717	Ice Fountain Water District	6/30/2020	Proportion	5.4	4.4	80,890	65,910		14,980	14,980	14,980	14,980	5,990	
2717	Ice Fountain Water District	6/30/2020	Contribution	5.4	4.4	20,224	16,479		3,745	3,745	3,745	3,745	1,499	Ċ
2717	Ice Fountain Water District	6/30/2019	Proportion	5.3	3.3	(10,098)	(6,288)	(1,905)	(1,905)	(1,905)	(1,905)	(573)	0	Ċ
2717	Ice Fountain Water District	6/30/2019	Contribution	5.3	3.3	20,626	12,842		3,892	3,892	3,892	1,166	0	(
2717	Ice Fountain Water District	6/30/2018	Proportion	5.2	2.2	14,473	6,124	2,783	2,783	2,783	558	0	0	(
2717	Ice Fountain Water District	6/30/2018	Contribution	5.2	2.2	6,920	2,927	1,331	1,331	1,331	265	0	0	(
2717	Ice Fountain Water District	6/30/2017	Proportion	5.2	1.2	9,288	2,144	1,786	1,786	358	0	0	0	(
2717 2717	Ice Fountain Water District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	13,632 1,272	3,144	2,622 240	2,622 72	522 0	0	0	0	(
	Ice Fountain Water District	6/30/2016	Proportion	ა.ა	U.3	1,2/2	72	240	72 690	0	0	0	0	(



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2717	Ice Fountain Water District	6/30/2015	Proportion	5.3	0.0	16,979	0	959	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2015	Contribution	5.3	0.0	10,177	0	577	0	0	0	0	0	0
2718	Curry Library	6/30/2020	Proportion	5.4	4.4	152,460	124,227		28,233	28,233	28,233	28,233	11,295	0
2718	Curry Library	6/30/2020	Contribution	5.4	4.4	(24,995)	(20,366		(4,629)	(4,629)	(4,629)	(4,629)	(1,850)	0
2718	Curry Library	6/30/2019 6/30/2019	Proportion	5.3 5.3	3.3 3.3	(43,298) (7,102)	(26,960 (4,422		(8,169) (1,340)	(8,169) (1,340)	(8,169) (1,340)		0	0
2718 2718	Curry Library Curry Library	6/30/2019	Contribution Proportion	5.3	3.3 2.2	(7,102) 6,477	2,739		(1,340)	1,246	(1,340)	(402)	0	0
2718	Curry Library	6/30/2018	Contribution	5.2	2.2	(15,968)	(6,755		(3,071)		(613)	-	0	0
2718	Curry Library	6/30/2017	Proportion	5.2	1.2	17,760	4,100		3.415	685	(010)	0	0	0
2718	Curry Library	6/30/2017	Contribution	5.2	1.2	16,866	3,894		3,243	651	0	0	0	0
2718	Curry Library	6/30/2016	Proportion	5.3	0.3	58,418	3,308		3,308	0	0	0	Ö	Ö
2718	Curry Library	6/30/2016	Contribution	5.3	0.3	(7,153)	(403) (1,350)		0	0	0	0	0
2718	Curry Library	6/30/2015	Proportion	5.3	0.0	0	0	0) o	0	0	0	0	0
2718	Curry Library	6/30/2015	Contribution	5.3	0.0	15,818	0	893	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Proportion	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Contribution	5.2	1.2 0.3	0	0	0	0	0	0	0	0	0
2719 2719	Human Solutions, Inc Human Solutions, Inc	6/30/2016	Proportion Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc Human Solutions, Inc	6/30/2016 6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	Ö	Ö
2720	Tri-Met	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	Ö	Ö
2720	Tri-Met	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	Ö
2720	Tri-Met	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Contribution	5.3	0.0	. 0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2020	Proportion	5.4	4.4	79,711	64,950		14,761	14,761	14,761	14,761	5,906	0
2721	Klamath Housing Authority	6/30/2020	Contribution	5.4	4.4	(12,317)	(10,036		(2,281)	(2,281)	(2,281)	(2,281)	(912)	
2721	Klamath Housing Authority	6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	165,405 (29,403)	102,989 (18,307		31,208 (5,548)	31,208 (5,548)	31,208 (5,548)	9,365	0	0
2721	Klamath Housing Authority	6/30/2019		5.2	3.3 2.2		19,706		(5,548) 8,958	(5,548)	1,790	(1,663)	0	0
2721 2721	Klamath Housing Authority Klamath Housing Authority	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	46,580 (20,610)	(8,721		(3,963)	(3,963)	(795)	•	0	0
2721	Klamath Housing Authority	6/30/2017	Proportion	5.2	1.2	44,059	10,167	8,473	8,473	1,694	(795)	0	0	0
2721	Klamath Housing Authority	6/30/2017	Contribution	5.2	1.2	(5,952)	(1,372		(1,145)		0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	5.3	0.3	(36,030)	(2,040		(2,040)		0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Contribution	5.3	0.3	13,533	768		768	0	0	0	0	Ö
2721	Klamath Housing Authority	6/30/2015	Proportion	5.3	0.0	(142,356)	0		0	Ö	0	0	0	Ö
2721	Klamath Housing Authority	6/30/2015	Contribution	5.3	0.0	11,131	0	631	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Proportion	5.4	4.4	24,459	19,930	4,529	4,529	4,529	4,529	4,529	1,814	0
2722	Tillamook 9-1-1	6/30/2020	Contribution	5.4	4.4	(29,439)	(23,987				(5,452)		(2,179)	Ö
2722	Tillamook 9-1-1	6/30/2019	Proportion	5.3	3.3	71,848	44,736	13,556	13,556	13,556	13,556	4,068	0	0
2722	Tillamook 9-1-1	6/30/2019	Contribution	5.3	3.3	(32,030)	(19,944						0	0
2722	Tillamook 9-1-1	6/30/2018	Proportion	5.2	2.2	(9,779)	(4,136		(1,881)	(1,881)	(374)		0	0
2722	Tillamook 9-1-1	6/30/2018	Contribution	5.2	2.2	(12,600)	(5,331				(485)	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Proportion	5.2	1.2	177,428	40,944		34,121	6,823	0	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Contribution	5.2	1.2	(5,155)	(1,191		(991)		0	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	5.3	0.3	(8,837)	(502		(502)		0	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Contribution	5.3	0.3	(611)	(36				0	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Proportion	5.3	0.0	108,571	0	-,	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Contribution	5.3	0.0	1,268	(10.051		0 (0.100)	(2.490)	0 (0.100)	0 (2.490)	(005)	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(13,440)	(10,951) (2,489)	(2,489)	(2,489)	(2,489)	(2,489)	(995)	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Contribution	5.4	4.4 3.3	11 040	7.000	2,140	0 440	2,140	2,140	642	0	0
2723	Oregon Coastal Zone Management Association	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	11,342 (1,800)	7,062 (1,120		2,140 (340)	2,140 (340)	2,140		0	0
2723	Oregon Coastal Zone Management Association													



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2723	Employer Name Oregon Coastal Zone Management Association	Recognition	Contribution		Period 2.2	Outriow/(inflow)	Outriow/(Inflow)	Expense	Expense	Expense 0	Expense	Expense	Expense	Subsequent Expense
2723	Oregon Coastal Zone Management Association	6/30/2018 6/30/2017	Proportion	5.2 5.2	1.2	(6,028)	(1,392)	(1,159)	(1,159)	(233)	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Contribution	5.2	1.2	(4,577)	(1,057)		(880)	(177)	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Proportion	5.3	0.3	32,406	1,836		1,836	0	0	0	ō	Ö
2723	Oregon Coastal Zone Management Association	6/30/2016	Contribution	5.3	0.3	(3,968)	(223)	(749)	(223)	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Proportion	5.4	4.4	(57,148)	(46,565)			(10,583)	(10,583			
2724	Nehalem Bay Wastewater Agency	6/30/2020	Contribution	5.4	4.4	(12,413)	(10,114)		(2,299)	(2,299)	(2,299			
2724	Nehalem Bay Wastewater Agency	6/30/2019	Proportion	5.3	3.3	(20,074)	(12,498)		(3,788)	(3,788)	(3,788			0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Contribution	5.3	3.3	(14,957)	(9,313)			(2,822)	(2,822	(847)	0	0
2724 2724	Nehalem Bay Wastewater Agency Nehalem Bay Wastewater Agency	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	5,072 (12,063)	2,147 (5,103)	975 (2,320)	975 (2,320)	975 (2,320)	197 (463	. 0	0	0
2724	Nehalem Bay Wastewater Agency Nehalem Bay Wastewater Agency	6/30/2018	Proportion	5.2	1.2	33,421	7,713		(2,320) 6,427	1,286	(463) 0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Contribution	5.2	1.2	(3.523)	(811)		(678)	(133)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	5.3	0.3	(7,280)	(410)		(410)	(133)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Contribution	5.3	0.3	(4.138)	(233)		(233)	0	0	0	0	Ö
2724	Nehalem Bay Wastewater Agency	6/30/2015	Proportion	5.3	0.0	21.897	0	1.237	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Contribution	5.3	0.0	(5,008)	0	(283)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2020	Proportion	5.4	4.4	(78,733)	(64,153)	(14,580)	(14,580)	(14,580)	(14,580			0
2725	West Valley Fire District	6/30/2020	Contribution	5.4	4.4	5,547	4,520		1,027	1,027	1,027	1,027	412	0
2725	West Valley Fire District	6/30/2019	Proportion	5.3	3.3	(95,313)	(59,345)		(17,984)	(17,984)	(17,984			0
2725	West Valley Fire District	6/30/2019	Contribution	5.3	3.3	(29,864)	(18,594)		(5,635)	(5,635)	(5,635	(1,689)		0
2725	West Valley Fire District	6/30/2018	Proportion	5.2	2.2	1,895	803		364	364	75	0	0	0
2725	West Valley Fire District	6/30/2018	Contribution	5.2	2.2	(42,950)	(18,170)		(8,260)	(8,260)	(1,650) 0	0	0
2725	West Valley Fire District	6/30/2017	Proportion	5.2	1.2	(82,474)	(19,034)		(15,860)	(3,174)	0	0	0	0
2725 2725	West Valley Fire District West Valley Fire District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(13,108) (30,918)	(3,024)		(2,521) (1,748)	(503)	0	0	0	0
2725	West Valley Fire District West Valley Fire District	6/30/2016	Contribution	5.3	0.3	10,060	570		570	0	0	0	0	0
2725	West Valley Fire District	6/30/2015	Proportion	5.3	0.0	66,963	0		0	0	0	0	0	0
2725	West Valley Fire District	6/30/2015	Contribution	5.3	0.0	10,192	0	577	0	0	0	0	0	Ö
2726	Yamhill Communications Agency	6/30/2020	Proportion	5.4	4.4	165,504	134,855		30,649	30,649	30,649	30,649	12,259	Ö
2726	Yamhill Communications Agency	6/30/2020	Contribution	5.4	4.4	(13,380)	(10,902)	(2,478)	(2,478)	(2,478)	(2,478	(2,478)	(990)	0
2726	Yamhill Communications Agency	6/30/2019	Proportion	5.3	3.3	(233,156)	(145,172)	(43,992)	(43,992)	(43,992)	(43,992		0	0
2726	Yamhill Communications Agency	6/30/2019	Contribution	5.3	3.3	(25,740)	(16,026)		(4,857)	(4,857)	(4,857)	(1,455)	0	0
2726	Yamhill Communications Agency	6/30/2018	Proportion	5.2	2.2	1,442	611	277	277	277	57	0	0	0
2726	Yamhill Communications Agency	6/30/2018	Contribution	5.2	2.2	(38,016)	(16,083)		(7,311)	(7,311)	(1,461) 0	0	0
2726	Yamhill Communications Agency	6/30/2017	Proportion	5.2	1.2	121,647	28,071	23,394	23,394	4,677	0	0	0	0
2726	Yamhill Communications Agency	6/30/2017	Contribution	5.2	1.2	10,326	2,382		1,986	396	0	0	0	0
2726 2726	Yamhill Communications Agency Yamhill Communications Agency	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(172,550) 32,501	(9,765) 1.841	(32,557) 6,132	(9,765) 1.841	0	0	0	0	0
2726	Yamhill Communications Agency Yamhill Communications Agency	6/30/2015	Proportion	5.3	0.3	(212,877)	1,841	(12,052)	1,841	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2015	Contribution	5.3	0.0	5,495	0	310	0	0	0	0	0	0
2728	Baker County Library District	6/30/2020	Proportion	5.4	4.4	(112,981)	(92,059)		(20,922)	(20,922)	(20,922	(20,922)		
2728	Baker County Library District	6/30/2020	Contribution	5.4	4.4	(5,310)	(4,327)		(983)	(983)	(983			
2728	Baker County Library District	6/30/2019	Proportion	5.3	3.3	(32,039)	(19,949)		(6,045)	(6,045)	(6,045			0
2728	Baker County Library District	6/30/2019	Contribution	5.3	3.3	(31,107)	(19,369)		(5,869)	(5,869)	(5,869			Ö
2728	Baker County Library District	6/30/2018	Proportion	5.2	2.2	78,009	33,003		15,002	15,002	2,999	, o	0	0
2728	Baker County Library District	6/30/2018	Contribution	5.2	2.2	(15,031)	(6,358)		(2,891)	(2,891)	(576	0	0	0
2728	Baker County Library District	6/30/2017	Proportion	5.2	1.2	(112,322)	(25,922)			(4,322)	0	0	0	0
2728	Baker County Library District	6/30/2017	Contribution	5.2	1.2	10,302	2,378	1,981	1,981	397	0	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	5.3	0.3	109,847	6,217	20,726	6,217	0	0	0	0	0
2728	Baker County Library District	6/30/2016	Contribution	5.3 5.3	0.3	995 (57,132)	55	188 (3,232)	55 0	0	0	0	0	0
2728	Baker County Library District	6/30/2015	Proportion	5.3			0		0	0	0	0	0	0
2728 2729	Baker County Library District Douglas County Fire District 2	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	19,500 1,823,713	1,485,988	1,105 337,725	337,725	337,725	337,725	337,725	135,088	0
2729	Douglas County Fire District 2 Douglas County Fire District 2	6/30/2020	Contribution	5.4	4.4	(653,086)	(532,144)			(120,942)	(120,942			
2729	Douglas County Fire District 2	6/30/2019	Proportion	5.3	3.3	(1,775,170)	(1,105,294)		(334,938)	(334,938)	(334,938			0
2729	Douglas County Fire District 2	6/30/2019	Contribution	5.3	3.3	(779,990)	(485,654)		(147,168)	(147,168)	(147,168			0
2729	Douglas County Fire District 2	6/30/2018	Proportion	5.2	2.2	2,042,372	864,080		392,764	392,764	78,552	. (11,100)	0	Ö
2729	Douglas County Fire District 2	6/30/2018	Contribution	5.2	2.2	(770,748)	(326,085)		(148,221)	(148,221)	(29,643) 0	0	0
2729	Douglas County Fire District 2	6/30/2017	Proportion	5.2	1.2	(1,199,108)	(276,716)		(230,598)	(46,118)	0	0	0	Ö
2729	Douglas County Fire District 2	6/30/2017	Contribution	5.2	1.2	(100,270)	(23,138)	(19,283)	(19,283)	(3,855)	0	Ö	0	Ö
2729	Douglas County Fire District 2	6/30/2016	Proportion	5.3	0.3	(924,767)	(52,347)		(52,347)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Contribution	5.3	0.3	(178,750)	(10,120)		(10,120)	0	0	0	0	0
	Douglas County Fire District 2	6/30/2015	Proportion	5.3	0.0	(795,431)	0	(45,026)	0	0	0	0	0	0
2729 2729	Douglas County Fire District 2 Douglas County Fire District 2	6/30/2015	Contribution	5.3	0.0	(87,764)	0		0	0	0	0	0	Ö



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2731	Canby Utility Board	6/30/2020	Proportion	5.4	4.4	862,400	702,696	159,704	159,704	159,704	159,704	159,704	63,880	C
2731	Canby Utility Board	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(68,160) (14,848)	(55,538) (9,244)	(12,622)	(12,622)				(5,050)	(
2731 2731	Canby Utility Board Canby Utility Board	6/30/2019	Contribution	5.3	3.3	(14,848)	1,961	(2,802) 595	(2,802) 595	(2,802) 595		176	0	(
2731	Canby Utility Board	6/30/2018	Proportion	5.2	2.2	105,996	44.844	20,384	20,384	20,384	4,076	0	0	
2731	Canby Utility Board	6/30/2018	Contribution	5.2	2.2	(32,587)	(13,786)		(6,267)				0	
2731	Canby Utility Board	6/30/2017	Proportion	5.2	1.2	(140,914)	(32,518)		(27,099)			0	0	Č
2731	Canby Utility Board	6/30/2017	Contribution	5.2	1.2	38,348	8,848	7,375	7,375	1,473		0	0	Ċ
2731	Canby Utility Board	6/30/2016	Proportion	5.3	0.3	(164,283)	(9,298)	(30,997)	(9,298)	0	0	0	0	C
2731	Canby Utility Board	6/30/2016	Contribution	5.3	0.3	23,438	1,328	4,422	1,328	0	0	0	0	C
2731	Canby Utility Board	6/30/2015	Proportion	5.3	0.0	(235,946)	0	(13,356)	0	0	0	0	0	C
2731	Canby Utility Board	6/30/2015	Contribution	5.3	0.0	5,928	0	338	0	0	0	0	0	C
2732	Umatilla County Special Library District	6/30/2020	Proportion	5.4	4.4	2,795	2,277	518	518	518		518	205	C
2732	Umatilla County Special Library District	6/30/2020	Contribution	5.4	4.4	(21,871)	(17,821)	(4,050)	(4,050)				(1,621)	C
2732 2732	Umatilla County Special Library District	6/30/2019 6/30/2019	Proportion	5.3	3.3 3.3	117,990 (22,872)	73,466	22,262 (4,315)	22,262 (4.315)	22,262 (4.315)	22,262 (4.315)	6,680	0	0
2732	Umatilla County Special Library District Umatilla County Special Library District	6/30/2019	Contribution Proportion	5.3 5.2	3.3 2.2	(22,872)	(14,242) (55,840)		(4,315)	(4,315)		(1,297)	0	(
2732	Umatilla County Special Library District Umatilla County Special Library District	6/30/2018	Contribution	5.2 5.2	2.2	7.453	(55,840)	(25,381)	(25,381)	1,433		0	0	
2732	Umatilla County Special Library District Umatilla County Special Library District	6/30/2017	Proportion	5.2	1.2	7,453 (6,917)	(1,597)	(1,330)	(1,330)			0	0	
2732	Umatilla County Special Library District	6/30/2017	Contribution	5.2	1.2	(9,361)	(2,161)	(1,800)	(1,800)			0	0	
2732	Umatilla County Special Library District	6/30/2016	Proportion	5.3	0.3	51,096	2,891	9,641	2,891	(301)	. 0	0	0	(
2732	Umatilla County Special Library District	6/30/2016	Contribution	5.3	0.3	(5,539)	(314)		(314)		0	0	0	Č
2732	Umatilla County Special Library District	6/30/2015	Proportion	5.3	0.0	2,609	0	149	(0.1)	ō	0	0	0	Č
2732	Umatilla County Special Library District	6/30/2015	Contribution	5.3	0.0	2,476	0	141	0	0	0	0	0	Ċ
2733	Wiard Memorial Park District	6/30/2020	Proportion	5.4	4.4	44,134	35,961	8,173	8,173	8,173	8,173	8,173	3,269	Ċ
2733	Wiard Memorial Park District	6/30/2020	Contribution	5.4	4.4	(38,260)	(31,175)	(7,085)	(7,085)	(7,085)	(7,085)	(7,085)	(2,835)	Ċ
2733	Wiard Memorial Park District	6/30/2019	Proportion	5.3	3.3	(40,791)	(25,399)	(7,696)	(7,696)	(7,696)	(7,696)	(2,311)	0	Ċ
2733	Wiard Memorial Park District	6/30/2019	Contribution	5.3	3.3	(34,755)	(21,639)	(6,558)	(6,558)	(6,558)	(6,558)	(1,965)	0	C
2733	Wiard Memorial Park District	6/30/2018	Proportion	5.2	2.2	88,084	37,267	16,939	16,939	16,939	3,389	0	0	C
2733	Wiard Memorial Park District	6/30/2018	Contribution	5.2	2.2	(30,855)	(13,053)	(5,934)	(5,934)			0	0	C
2733	Wiard Memorial Park District	6/30/2017	Proportion	5.2	1.2	(54,735)	(12,631)	(10,526)	(10,526)			0	0	C
2733	Wiard Memorial Park District	6/30/2017	Contribution	5.2	1.2	(14,541)	(3,357)	(2,796)	(2,796)			0	0	C
2733	Wiard Memorial Park District	6/30/2016	Proportion	5.3	0.3	(22,006)	(1,246)		(1,246)		0	0	0	C
2733	Wiard Memorial Park District	6/30/2016	Contribution	5.3	0.3	(16,171)	(916)		(916)		0	0	0	C
2733	Wiard Memorial Park District	6/30/2015	Proportion	5.3	0.0	(32,833)	0	(1,858)	0	0	0	0	0	C
2733	Wiard Memorial Park District	6/30/2015	Contribution	5.3	0.0	(14,506)	(2.202)	(821)	0	0	(744)	0 (744)	(000)	(
2734 2734	Seal Rock Water District Seal Rock Water District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(4,003) (8,557)	(3,262) (6,972)		(741) (1,585)				(298) (632)	C
2734	Seal Rock Water District	6/30/2019	Proportion	5.3	3.3	(24,341)	(15,155)		(4,593)				(032)	
2734	Seal Rock Water District	6/30/2019	Contribution	5.3	3.3	(20,758)	(12,924)		(3,917)	(3,917)		(1,173)	0	C
2734	Seal Rock Water District	6/30/2018	Proportion	5.2	2.2	24,939	10,551	4,796	4,796	4,796		(1,173)	0	C
2734	Seal Rock Water District	6/30/2018	Contribution	5.2	2.2	(21,110)	(8,930)	(4,060)	(4,060)				0	Č
2734	Seal Rock Water District	6/30/2017	Proportion	5.2	1.2	7.722	1.782	1,485	1.485	297	0	0	0	Č
2734	Seal Rock Water District	6/30/2017	Contribution	5.2	1.2	(4,908)	(1,132)		(944)		0	0	0	d
2734	Seal Rock Water District	6/30/2016	Proportion	5.3	0.3	22,528	1,273	4,251	1,273	0	0	0	0	Ċ
2734	Seal Rock Water District	6/30/2016	Contribution	5.3	0.3	(7,101)	(401)	(1,340)	(401)	0	0	0	0	Ċ
2734	Seal Rock Water District	6/30/2015	Proportion	5.3	0.0	7,221	0	411	0	0	0	0	0	C
2734	Seal Rock Water District	6/30/2015	Contribution	5.3	0.0	(4,564)	0	(259)	0	0	0	0	0	C
2736	Wasco 9-1-1	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
2736 2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2017	Proportion	5.2	0.3	0	0	0	0	0	0	0	0	C
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	C
2737	Portland Energy Conservation Inc	6/30/2020	Proportion	5.4	4.4	5,801	4,727	1,074	1.074	•	•	1,074	431	C
2737	Portland Energy Conservation Inc	6/30/2020	Contribution	5.4	4.4	(13,254)	(10,800)		(2,454)				(984)	Č
2737	Portland Energy Conservation Inc	6/30/2019	Proportion	5.3	3.3	(9,348)	(5,820)	(1,764)	(1,764)			(528)	0	Ċ
2737	Portland Energy Conservation Inc	6/30/2019	Contribution	5.3	3.3	(13,321)	(8,295)	(2,513)	(2,513)				0	ď
2737	Portland Energy Conservation Inc	6/30/2018	Proportion	5.2	2.2	4,502	1,904	866	866	866		0	0	
	Portland Energy Conservation Inc	6/30/2018	Contribution	5.2	2.2	(11,077)	(4,687)	(2,130)				0	0	Č
2737														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer	- Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2737	Portland Energy Conservation Inc	6/30/2017	Contribution	5.2	1.2	(8,420)	(1,944)	(1,619)	(1,619)	(325)	0	0	0	0
2737 2737	Portland Energy Conservation Inc	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(5,852) (6,704)	(332)		(332)	0	0	0	0	0
2737	Portland Energy Conservation Inc Portland Energy Conservation Inc	6/30/2015	Proportion	5.3	0.0	9,396	(379)	(1,265) 531	(379)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Contribution	5.3	0.0	(7,095)	0	(400)	0	Ö	0	Ö	Ö	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	36,711	29,913	6,798	6,798	6,798	6,798	6,798	2,721	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	63,892	52,060	11,832	11,832	11,832	11,832	11,832	4,732	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(206,550)	(128,606)		(38,972)	(38,972)	(38,972)			0
2739	Scappoose Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(52,837)	(32,899)		(9,969)	(9,969)	(9,969)	(2,992)		0
2739 2739	Scappoose Rural Fire Protection District Scappoose Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	498,452 (17,341)	210,884 (7,336)	95,856 (3,335)	95,856 (3,335)	95,856 (3,335)	19,172 (666)	. 0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	355,270	81,986	68,321	68,321	13,665	(000)	, 0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	89,290	20,606	17,171	17,171	3,435	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(278,199)	(15,749)	(52,490)	(15,749)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	106,934	6,054	20,176	6,054	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(186,583)	0	(10,563)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	43,960	(0.4.0.40)	2,490	0	0	0	0	(5.000)	0
2740 2740	Neskowin Regional Sanitary Authority Neskowin Regional Sanitary Authority	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(78,844) 9,569	(64,243) 7,797	(14,601) 1,772	(14,601) 1,772	(14,601) 1,772	(14,601) 1,772) (14,601) 1,772		C
2740	Neskowin Regional Sanitary Authority Neskowin Regional Sanitary Authority	6/30/2019	Proportion	5.4	4.4 3.3	14,365	7,797 8.945	2.710	2.710	2.710	2,710	1,772	709	C
2740	Neskowin Regional Sanitary Authority	6/30/2019	Contribution	5.3	3.3	1,760	1,096	332	332	332	332	100		C
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	5.2	2.2	5,699	2,411	1,096	1,096	1,096	219	0	0	Č
2740	Neskowin Regional Sanitary Authority	6/30/2018	Contribution	5.2	2.2	10,423	4,411	2,004	2,004	2,004	403	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	5.2	1.2	(17,674)	(4,078)	(3,399)	(3,399)	(679)	0	0	0	C
2740	Neskowin Regional Sanitary Authority	6/30/2017	Contribution	5.2	1.2	11,813	2,725	2,272	2,272	453	0	0	0	C
2740 2740	Neskowin Regional Sanitary Authority Neskowin Regional Sanitary Authority	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(5,489) 5,720	(309) 325	(1,036) 1,079	(309) 325	0	0	0	0	C
2740	Neskowin Regional Sanitary Authority	6/30/2015	Proportion	5.3	0.0	(8,904)	0	(504)	0	0	0	0	0	C
2740	Neskowin Regional Sanitary Authority	6/30/2015	Contribution	5.3	0.0	6,783	0	383	Ö	0	0	0	0	Č
2741	Port of Garibaldi	6/30/2020	Proportion	5.4	4.4	(257,757)	(210,024)		(47,733)	(47,733)	(47,733)	(47,733)	(19,092)	Ċ
2741	Port of Garibaldi	6/30/2020	Contribution	5.4	4.4	135,614	110,500	25,114	25,114	25,114	25,114	25,114		C
2741	Port of Garibaldi	6/30/2019	Proportion	5.3	3.3	(273,998)	(170,602)		(51,698)	(51,698)	(51,698)			C
2741	Port of Garibaldi	6/30/2019	Contribution	5.3	3.3	(33,615)	(20,931)	(6,342)	(6,342)	(6,342)	(6,342)	(1,905)	0	0
2741 2741	Port of Garibaldi Port of Garibaldi	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	70,781 (54,126)	29,945 (22,899)	13,612 (10,409)	13,612 (10,409)	13,612 (10,409)	2,721 (2,081)	. 0	0	0
2741	Port of Garibaldi	6/30/2017	Proportion	5.2	1.2	88,132	20,340	16,948	16,948	3,392	(2,001)	, 0	0	0
2741	Port of Garibaldi	6/30/2017	Contribution	5.2	1.2	(11,739)	(2,707)	(2,258)	(2,258)	(449)	0	0	Ö	Ö
2741	Port of Garibaldi	6/30/2016	Proportion	5.3	0.3	109,640	6,205	20,687	6,205	` o´	0	0	0	Ċ
2741	Port of Garibaldi	6/30/2016	Contribution	5.3	0.3	5,975	340	1,127	340	0	0	0	0	C
2741	Port of Garibaldi	6/30/2015	Proportion	5.3	0.0	(90,240)	0	(5,110)	0	0	0	0	0	0
2741 2742	Port of Garibaldi	6/30/2015	Contribution	5.3 5.4	0.0 4.4	12,770	0	725	0	0	0	0 (22.270)	0	0
2742	Amity Fire District Amity Fire District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(178,609) 1,253	(145,533) 1,021	(33,076) 232	(33,076) 232	(33,076)	(33,076)) (33,076) 232	(13,229) 93	(
2742	Amity Fire District	6/30/2019	Proportion	5.3	3.3	(7,615)	(4,741)		(1,437)	(1,437)	(1,437)			(
2742	Amity Fire District	6/30/2019	Contribution	5.3	3.3	(16,610)	(10,342)		(3,134)	(3,134)	(3,134)			Č
2742	Amity Fire District	6/30/2018	Proportion	5.2	2.2	(504)	(213)		(97)	(97)	(19)		0	(
2742	Amity Fire District	6/30/2018	Contribution	5.2	2.2	2,435	1,031	468	468	468	95	0	0	(
2742	Amity Fire District	6/30/2017	Proportion	5.2	1.2	26,901	6,209	5,173	5,173	1,036	0	0	0	(
2742	Amity Fire District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	2,742 (33,367)	634 (1.887)	527 (6,296)	527 (1.887)	107	0	0	0	(
2742 2742	Amity Fire District Amity Fire District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(33,367)	(1,887)	1.069	(1,887)	0	0	0	0	(
2742	Amity Fire District	6/30/2015	Proportion	5.3	0.0	(5,456)	0.0	(311)	0	0	0	0	0	(
2742	Amity Fire District	6/30/2015	Contribution	5.3	0.0	1,717	0	97	0	0	0	0	0	Č
2743	Douglas Soil & Water Conservation District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	Ċ
2743	Douglas Soil & Water Conservation District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2019	Contribution	5.3	3.3	2,825	1,759	533	533	533	533	160	0	9
2743 2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	(
2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2017	Contribution	5.2	1.2	3,168	732	609	609	123	0	0	0	Č
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	Ċ
2743	Douglas Soil & Water Conservation District	6/30/2016	Contribution	5.3	0.3	1,334	74	252	74	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	C
2743	Douglas Soil & Water Conservation District	6/30/2015	Contribution	5.3	0.0	4,726	(000,040)	266	(000 000)	(202 224)	(000 000)	0 (000 001)	(00.004)	C
2745 2745	Clackamas County Fire District	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(1,189,249) 869,657	(969,018) 708,609	(220,231) 161,048	(220,231) 161,048	(220,231) 161,048	(220,231) 161,048) (220,231) 161,048	(88,094) 64,417	
2140	Clackamas County Fire District	6/30/2020	Contribution	5.4	4.4	009,007	708,609	101,048	161,048	161,048	161,048	161,048	64,417	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2745	Clackamas County Fire District	6/30/2019	Proportion	5.3	3.3	(2,353,841)	(1,465,599)	(444,121)	(444,121)	(444,121)	(444,121)	(133,236)	0	(
2745	Clackamas County Fire District	6/30/2019	Contribution	5.3	3.3	(970,243)	(604,113)		(183,065)	(183,065)	(183,065)	(54,918)	0	(
2745	Clackamas County Fire District	6/30/2018	Proportion	5.2	2.2	4,959,434	2,098,223	953,737	953,737	953,737	190,749	0	0	
2745 2745	Clackamas County Fire District Clackamas County Fire District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(354,532) (343,343)	(149,995) (79,231)		(68,179) (66,028)	(68,179) (13,203)	(13,637)	0	0	
2745	Clackamas County Fire District	6/30/2017	Contribution	5.2	1.2	1,063,325	245,381	204,486	204.486	40,895	0	0	0	
2745	Clackamas County Fire District	6/30/2016	Proportion	5.3	0.3	(371,114)	(21,004)		(21,004)	40,093	0	0	0	
2745	Clackamas County Fire District	6/30/2016	Contribution	5.3	0.3	572,794	32,424	108,074	32,424	0	Ö	Ö	0	
2745	Clackamas County Fire District	6/30/2015	Proportion	5.3	0.0	(301,040)	0	(17,040)	0	0	0	0	0	
2745	Clackamas County Fire District	6/30/2015	Contribution	5.3	0.0	678,303	0	38,393	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
2746 2746	Marion-Salem Data Center Marion-Salem Data Center	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	
2746 2746	Marion-Salem Data Center Marion-Salem Data Center	6/30/2016	Proportion Contribution	5.3 5.3	0.3	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	
2747	Salem Housing Authority	6/30/2020	Proportion	5.4	4.4	58,687	47,819	10,868	10,868	10,868	10,868	10,868	4,347	
2747	Salem Housing Authority	6/30/2020	Contribution	5.4	4.4	(51,664)	(42,097)		(9,567)	(9,567)	(9,567)	(9,567)	(3,829)	
2747	Salem Housing Authority	6/30/2019	Proportion	5.3	3.3	(401,998)	(250,300)		(75,849)	(75,849)	(75,849)	(22,753)	0	
2747	Salem Housing Authority	6/30/2019	Contribution	5.3	3.3	(117,378)	(73,084)	(22,147)	(22,147)	(22,147)	(22,147)	(6,643)	0	
2747	Salem Housing Authority	6/30/2018	Proportion	5.2	2.2	563,175	238,266	108,303	108,303	108,303	21,660	0	0	(
2747	Salem Housing Authority	6/30/2018	Contribution	5.2	2.2	(135,007)	(57,118)		(25,963)	(25,963)	(5,192)	0	0	(
2747	Salem Housing Authority	6/30/2017	Proportion	5.2	1.2	(45,160)	(10,420)		(8,685)	(1,735)	0	0	0	(
2747	Salem Housing Authority	6/30/2017	Contribution	5.2	1.2	11,653	2,689	2,241	2,241	448	0	0	0	(
2747	Salem Housing Authority	6/30/2016	Proportion	5.3	0.3	(76,313)	(4,318)		(4,318)	0	0	0	0	
2747	Salem Housing Authority	6/30/2016	Contribution	5.3 5.3	0.3 0.0	50,224 (82,173)	2,844	9,476	2,844	0	0	0	0	
2747 2747	Salem Housing Authority Salem Housing Authority	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	32,346	0	(4,653) 1,831	0	0	0	0	0	
2749	Black Butte Ranch Police	6/30/2020	Proportion	5.4	4.4	21,133	17,219	3,914	3,914	3,914	3,914	3,914	1,563	
2749	Black Butte Ranch Police	6/30/2020	Contribution	5.4	4.4	(22,761)	(18,546)		(4,215)	(4,215)	(4,215)	(4,215)	(1,686)	
2749	Black Butte Ranch Police	6/30/2019	Proportion	5.3	3.3	(74,357)	(46,297)	(14,030)	(14,030)	(14,030)	(14,030)	(4,207)	(1,000)	
2749	Black Butte Ranch Police	6/30/2019	Contribution	5.3	3.3	(10,948)	(6,816)		(2,066)	(2,066)	(2,066)	(618)	0	
2749	Black Butte Ranch Police	6/30/2018	Proportion	5.2	2.2	47,148	19,947	9,067	9,067	9,067	1,813	o o	0	
2749	Black Butte Ranch Police	6/30/2018	Contribution	5.2	2.2	(21,124)	(8,938)	(4,062)	(4,062)	(4,062)	(814)	0	0	
2749	Black Butte Ranch Police	6/30/2017	Proportion	5.2	1.2	(10,684)	(2,464)		(2,055)	(409)	0	0	0	(
2749	Black Butte Ranch Police	6/30/2017	Contribution	5.2	1.2	3,427	791	659	659	132	0	0	0	(
2749	Black Butte Ranch Police	6/30/2016	Proportion	5.3	0.3	(59,928)	(3,393)		(3,393)	0	0	0	0	(
2749	Black Butte Ranch Police	6/30/2016	Contribution	5.3	0.3	3,480	195	657	195	0	0	0	0	(
2749	Black Butte Ranch Police	6/30/2015	Proportion	5.3	0.0	(54,023)	0	(3,058)	0	0	0	0	0	(
2749	Black Butte Ranch Police	6/30/2015	Contribution	5.3	0.0	(3,657)	0	(207)	0	0	0	0	0	
2750 2750	Eastern Oregon Human Services Consortium	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium Eastern Oregon Human Services Consortium	6/30/2020 6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(38,732)	(31,559)		(7,173)	(7,173)	(7,173)	(7,173)	(2,867)	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(9,805)	(7,989)		(1,816)	(1,816)	(1,816)	(1,816)	(725)	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	172,851	107,625	32,613	32,613	32,613	32,613	9,786	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(36,705)	(22,855)		(6,925)	(6,925)	(6,925)	(2,080)	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	11,848	5,014	2,278	2,278	2,278	458	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(17,809)	(7,534)	(3,425)	(3,425)	(3,425)	(684)	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	73,445	16,949	14,124	14,124	2,825	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(2,260) 3,879	(520) 219		(435) 219	(85)	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion							0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Moseuroment Dat-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflow
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(6,081)	(346)	(1,147)	(346)		0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	51,610	0	2,920	0	0	0	0	0	0
2752 2753	Mist-Birkenfeld Rural Fire Protection District Linn-Benton Housing Authority	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(7,602) (48,229)	(20.208)	(432) (8,931)	0 (8,931)	(8,931)	(8,931)	0 (8,931)	(3,574)	0
2753	Linn-Benton Housing Authority Linn-Benton Housing Authority	6/30/2020	Contribution	5.4	4.4	(12,821)	(39,298) (10,447)	(2,374)	(2,374)					0
2753	Linn-Benton Housing Authority	6/30/2019	Proportion	5.3	3.3	219,948	136,948	41,500	41,500	41,500	41,500		(331)	0
2753	Linn-Benton Housing Authority	6/30/2019	Contribution	5.3	3.3	(74,995)	(46,695)	(14,150)	(14,150)		(14,150)		0	0
2753	Linn-Benton Housing Authority	6/30/2018	Proportion	5.2	2.2	(68,541)	(28,998)	(13,181)	(13,181)	(13,181)	(2,636)) 0	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Contribution	5.2	2.2	(23,102)	(9,773)		(4,443)		(887)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	5.2	1.2	(129,935)	(29,983)		(24,988)		0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Contribution	5.2	1.2	(20,072)	(4,632)		(3,860)			0	0	0
2753 2753	Linn-Benton Housing Authority Linn-Benton Housing Authority	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	6,184 (29,833)	349 (1,688)	1,167 (5,629)	349 (1,688)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Proportion	5.3	0.0	46,241	(1,000)	2,616	(1,000)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Contribution	5.3	0.0	(23,201)	0	(1,311)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2020	Proportion	5.4	4.4	87,382	71,200	16,182	16,182	16,182	16,182	16,182	6,472	Ö
2754	Western Lane Ambulance District	6/30/2020	Contribution	5.4	4.4	(37,515)	(30,568)	(6,947)	(6,947)		(6,947)		(2,780)	0
2754	Western Lane Ambulance District	6/30/2019	Proportion	5.3	3.3	(43,468)	(27,064)	(8,202)	(8,202)		(8,202)			0
2754	Western Lane Ambulance District	6/30/2019	Contribution	5.3	3.3	(73,111)	(45,521)	(13,795)	(13,795)		(13,795)		0	0
2754	Western Lane Ambulance District	6/30/2018	Proportion	5.2	2.2	264,819	112,038	50,927	50,927	50,927	10,184		0	0
2754 2754	Western Lane Ambulance District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(8,205)	(3,471)	(1,578)	(1,578) (3,654)		(315)	0	0	0
2754 2754	Western Lane Ambulance District Western Lane Ambulance District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(19,001) 43,474	(4,385) 10,034	(3,654) 8,360	(3,654) 8,360	(731) 1,674	0	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	5.3	0.3	139,177	7,877	26,260	7,877	1,674	0	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Contribution	5.3	0.3	49,570	2,805	9,353	2,805	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2015	Proportion	5.3	0.0	(126,192)	0	(7,142)	0	0	0	ő	Ö	Ö
2754	Western Lane Ambulance District	6/30/2015	Contribution	5.3	0.0	(17,937)	0	(1,017)	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Proportion	5.4	4.4	0	0	, o	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2756 2756	Sandy Area Sch Trans Agency	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency Sandy Area Sch Trans Agency	6/30/2018	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	ō	Ö	Ö
2756	Sandy Area Sch Trans Agency	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Contribution	5.3	0.0	654	0	39	0	0	0	0	0	0
2757	City of Stayton	6/30/2020	Proportion	5.4	4.4	(385,748)	(314,313)		(71,435)		(71,435)			0
2757 2757	City of Stayton	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	94,208 (653,352)	76,762 (406,804)	17,446 (123,274)	17,446 (123,274)	17,446 (123,274)	17,446 (123,274)		6,978	0
2757	City of Stayton City of Stayton	6/30/2019	Contribution	5.3	3.3	219,292	136,540	41,376	41,376	41,376	41,376		0	0
2757	City of Stayton	6/30/2018	Proportion	5.2	2.2	126,620	53,570	24,350	24,350	24,350	4.870	12,412	0	0
2757	City of Stayton	6/30/2018	Contribution	5.2	2.2	(40,339)	(17,065)	(7,758)	(7,758)		(1,549)) 0	Ö	Ö
2757	City of Stayton	6/30/2017	Proportion	5.2	1.2	(32,663)	(7,539)	(6,281)	(6,281)	(1,258)	0	0	0	0
2757	City of Stayton	6/30/2017	Contribution	5.2	1.2	8,991	2,075	1,729	1,729	346	0	0	0	0
2757	City of Stayton	6/30/2016	Proportion	5.3	0.3	(48,878)	(2,768)	(9,222)	(2,768)		0	0	0	0
2757	City of Stayton	6/30/2016	Contribution	5.3	0.3	26,657	1,507	5,030	1,507	0	0	0	0	0
2757 2757	City of Stayton City of Stayton	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(26,105) 20,350	0	(1,480) 1.150	0	0	0	0	0	0
2757	Mohawk Valley Rural Fire District	6/30/2020	Proportion	5.3	0.0 4.4	(74.140)	(60,410)		(13,730)	(13,730)	(13,730)	•	(5,490)	0
2758	Mohawk Valley Rural Fire District	6/30/2020	Contribution	5.4	4.4	(11,575)	(9,431)	(2,144)	(2,144)					0
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	5.3	3.3	228,230	142,106	43,062	43,062	43,062	43,062		0	o 0
2758	Mohawk Valley Rural Fire District	6/30/2019	Contribution	5.3	3.3	(35,151)	(21,887)	(6,632)	(6,632)		(6,632)		0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	5.2	2.2	29,314	12,403	5,637	5,637	5,637	1,129	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Contribution	5.2	2.2	(4,790)	(2,027)	(921)	(921)		(185)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	5.2	1.2	7,317	1,689	1,407	1,407	282	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Contribution	5.2	1.2	(2,320)	(536)	(446)	(446)		0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	5.3	0.3	(8,196)	(466)	(1,546)	(466)		0	0	0	0
2758 2758	Mohawk Valley Rural Fire District Mohawk Valley Rural Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(4,651) 13,554	(261)	(878) 769	(261)	0	0	0	0	0
2758 2758	Mohawk Valley Rural Fire District Mohawk Valley Rural Fire District	6/30/2015	Contribution	5.3	0.0	(6,258)	0	(353)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	406,650	331,344	75,306	75,306	75,306	75,306	75,306	30,120	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(42,923)	(34,974)	(7,949)	(7,949)		(7,949)			0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(223,444)	(139,126)	(42,159)	(42,159)		(42,159)			0
		6/30/2019	Contribution	5.3	3.3	6,358	3,958	1,200	1,200	1,200	1,200	358	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial Recognition	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2 Expense				
2760	Employer Name Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	62,665	26,512	12,051	12,051	12,051	2,410	Lxperise 0	LAPERISE 0	Ounsequetit Expense
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(14,313)	(6,057)		(2,752)	(2,752)	(553)	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(19,000)	(4,384)		(3,654)	(730)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	2,762	638	531	531	107	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	37,454	2,119	7,067	2,119	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	105	5	20	5	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	10,141	0	576	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	3,947	55.044	222	12.714	0	0	12.714	0	0
2761 2761	Clackamas River Water Clackamas River Water	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	68,658 242	55,944 197	12,714 45	12,/14	12,714 45	12,714 45	12,/14	5,088 17	0
2761	Clackamas River Water	6/30/2019	Proportion	5.3	3.3	(255,722)	(159,224)		(48,249)	(48,249)	(48,249)	(14,477)	0	0
2761	Clackamas River Water	6/30/2019	Contribution	5.3	3.3	(29,782)	(18,544)		(5,619)	(5,619)	(5,619)	(1,687)	0	0
2761	Clackamas River Water	6/30/2018	Proportion	5.2	2.2	70,305	29,745		13,520	13,520	2,705	(1,007)	0	0
2761	Clackamas River Water	6/30/2018	Contribution	5.2	2.2	(6,519)	(2,757)		(1,254)	(1,254)	(249)	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	5.2	1.2	280,326	64,690	53,909	53,909	10,781	o o	0	0	0
2761	Clackamas River Water	6/30/2017	Contribution	5.2	1.2	88,835	20,499	17,084	17,084	3,415	0	0	0	0
2761	Clackamas River Water	6/30/2016	Proportion	5.3	0.3	(478,329)	(27,074)		(27,074)	0	0	0	0	0
2761	Clackamas River Water	6/30/2016	Contribution	5.3	0.3	162,792	9,217	30,715	9,217	0	0	0	0	0
2761	Clackamas River Water	6/30/2015	Proportion	5.3	0.0	(223,199)	0	(12,634)	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2015	Contribution	5.3	0.0	87,168	0	4,933	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2020	Proportion	5.4 5.4	4.4 4.4	151,400	123,363	28,037	28,037	28,037	28,037 10,491	28,037 10,491	11,215	0
2763 2763	Junction City Fire Department	6/30/2020	Contribution	5.4 5.3	4.4 3.3	56,654	46,163	10,491	10,491 (61,716)	10,491 (61,716)	10,491 (61,716)	10,491 (18,514)	4,199	0
2763	Junction City Fire Department Junction City Fire Department	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(327,094) 11,283	(203,662) 7,025	(61,716) 2,129	2,129	2,129	2,129	(18,514)	0	0
2763	Junction City Fire Department Junction City Fire Department	6/30/2019	Proportion	5.3	3.3 2.2	173,935	7,025	33,449	33,449	33,449	6,690	038	0	0
2763	Junction City Fire Department	6/30/2018	Contribution	5.2	2.2	(26,506)	(11,215)		(5,097)	(5,097)	(1,021)	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	5.2	1.2	61,927	14,291	11,909	11,909	2,382	(1,021)	0	0	0
2763	Junction City Fire Department	6/30/2017	Contribution	5.2	1.2	12,851	2,967	2,471	2,471	496	0	0	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	5.3	0.3	(12,516)	(706)		(706)	0	0	0	0	0
2763	Junction City Fire Department	6/30/2016	Contribution	5.3	0.3	10,615	600	2,003	600	0	0	0	0	0
2763	Junction City Fire Department	6/30/2015	Proportion	5.3	0.0	(75,715)	0	(4,285)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2015	Contribution	5.3	0.0	15,558	0	883	0	0	0	0	0	0
2765	Green Sanitary	6/30/2020	Proportion	5.4	4.4	(2,944)	(2,399)		(545)	(545)	(545)	(545)	(219)	0
2765	Green Sanitary	6/30/2020	Contribution	5.4	4.4	7,322	5,966	1,356	1,356	1,356	1,356	1,356	542	0
2765	Green Sanitary	6/30/2019	Proportion	5.3	3.3	(9,094)	(5,662)		(1,716)	(1,716)	(1,716)	(514)	0	0
2765	Green Sanitary	6/30/2019	Contribution	5.3	3.3	123	77	23	23	23	23	8	0	0
2765 2765	Green Sanitary	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(15,973) 5,399	(6,757) 2,285	(3,072) 1,038	(3,072) 1,038	(3,072) 1,038	(613) 209	0	0	0
2765	Green Sanitary Green Sanitary	6/30/2018	Proportion	5.2	1.2	(26,615)	(6,143)		(5,118)	(1,025)	209	0	0	0
2765	Green Sanitary	6/30/2017	Contribution	5.2	1.2	9.280	2.140	1.785	1.785	355	0	0	0	0
2765	Green Sanitary	6/30/2016	Proportion	5.3	0.3	11.417	647	2.154	647	0	0	0	0	0
2765	Green Sanitary	6/30/2016	Contribution	5.3	0.3	7,283	413	1.374	413	0	0	0	0	0
2765	Green Sanitary	6/30/2015	Proportion	5.3	0.0	(19,631)	0	(1,111)	0	0	0	0	0	0
2765	Green Sanitary	6/30/2015	Contribution	5.3	0.0	8,912	0	502	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Proportion	5.4	4.4	30,192	24,601	5,591	5,591	5,591	5,591	5,591	2,237	0
2766	Southwest Lincoln County Water District	6/30/2020	Contribution	5.4	4.4	(6,331)	(5,159)	(1,172)	(1,172)	(1,172)	(1,172)	(1,172)	(471)	0
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	5.3	3.3	(19,598)	(12,202)		(3,698)	(3,698)	(3,698)	(1,108)	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Contribution	5.3	3.3	1,014	632	191	191	191	191	59	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	5.2	2.2	27,447	11,613	5,278	5,278	5,278	1,057	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(8,473)	(3,586)		(1,629) (16,390)	(1,629) (3,276)	(328)	0	0	0
2766 2766	Southwest Lincoln County Water District Southwest Lincoln County Water District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(85,226) 4,423	(19,666)	(16,390)	(16,390)	(3,276)	0	0	0	0
2766	Southwest Lincoln County Water District Southwest Lincoln County Water District	6/30/2017	Proportion	5.2	0.3	4,423	2,737	9,125	2,737	108	0	0	0	0
2766	Southwest Lincoln County Water District Southwest Lincoln County Water District	6/30/2016	Contribution	5.3	0.3	40,362 251	2,737	9,125	2,737	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Proportion	5.3	0.0	(567)	0	(32)	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Contribution	5.3	0.0	12,073	0	683	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Proportion	5.4	4.4	0	ő	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Proportion	5.3	3.3	(52,935)	(32,959)	(9,988)	(9,988)	(9,988)	(9,988)	(2,995)	0	0
2767	Springfield Utility Board	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	5.2	2.2	(24,028)	(10,165)		(4,621)	(4,621)	(923)	0	0	0
2767	Springfield Utility Board	6/30/2018	Contribution	5.2	2.2	(6,285)	(2,658)		(1,209)	(1,209)	(240)	0	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	5.2	1.2	(7,312)	(1,688)		(1,406)	(282)	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Contribution	5.2	1.2	(7,914)	(1,826)		(1,522)	(304)	0	0	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	5.3	0.3	4,392	247	829	247	0	0	0	0	0
2767	Springfield Utility Board	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	377 5,090	22	71 290	22	0	0	0	0	0
2767	Springfield Utility Board													



Exhibit I

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

June 30, 2021 Measurement Date

	Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
er	Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
r Employer Name Springfield Utility Board	Recognition 6/30/2015	Contribution	Amortization Period 5.3	Period 0.0	Outflow/(Inflow) 3,039	Outflow/(Inflow)	Expense 174	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
Lake County Library District	6/30/2019	Proportion	5.4	4.4	(13,573)	(11,059)		(2,514)	(2,514)	(2,514)	(2,514)	(1,003)	0
Lake County Library District	6/30/2020	Contribution	5.4	4.4	672	548	124	124	124	124		52	0
Lake County Library District	6/30/2019	Proportion	5.3	3.3	6,658	4,146	1,256	1,256	1,256	1,256	378	0	0
Lake County Library District	6/30/2019	Contribution	5.3	3.3	(6,898)	(4,294)	(1,302)	(1,302)	(1,302)	(1,302)	(388)	0	0
Lake County Library District	6/30/2018	Proportion	5.2	2.2	(6,955)	(2,941)	(1,338)	(1,338)				0	C
Lake County Library District	6/30/2018	Contribution	5.2	2.2	(1,745)	(737)	(336)	(336)) 0	0	C
Lake County Library District	6/30/2017	Proportion	5.2	1.2	(5,469)	(1,261)	(1,052)	(1,052)			0	0	0
Lake County Library District	6/30/2017	Contribution	5.2	1.2	5,255	1,211	1,011	1,011	200	0	0	0	C
Lake County Library District	6/30/2016	Proportion	5.3 5.3	0.3	11,126	631	2,099	631	0	0	0	0	C
Lake County Library District Lake County Library District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	4,727 (32,009)	267	892 (1,814)	267	0	0	0	0	0
Lake County Library District	6/30/2015	Contribution	5.3	0.0	5,738	0	323	0	0	0	0	0	0
Harbor Water PUD	6/30/2020	Proportion	5.4	4.4	147,927	120,533	27,394	27,394	27,394	27,394	27,394	10,957	0
Harbor Water PUD	6/30/2020	Contribution	5.4	4.4	(33.895)	(27.618)		(6.277)				(2.510)	0
Harbor Water PUD	6/30/2019	Proportion	5.3	3.3	125,655	78,239	23,708	23,708	23,708	23,708	7,115	(=,0.10)	Ö
Harbor Water PUD	6/30/2019	Contribution	5.3	3.3	(19,185)	(11,945)	(3,620)	(3,620)	(3,620)	(3,620)	(1,085)	0	Ö
Harbor Water PUD	6/30/2018	Proportion	5.2	2.2	(27,119)	(11,474)		(5,215)) 0	0	0
Harbor Water PUD	6/30/2018	Contribution	5.2	2.2	13,014	5,505	2,503	2,503	2,503	499	0	0	C
Harbor Water PUD	6/30/2017	Proportion	5.2	1.2	(14,342)	(3,310)		(2,758)			0	0	0
Harbor Water PUD	6/30/2017	Contribution	5.2	1.2	19,413	4,481	3,733	3,733	748	0	0	0	0
Harbor Water PUD	6/30/2016	Proportion	5.3	0.3	5,726	326	1,080	326	0	0	0	0	0
Harbor Water PUD	6/30/2016	Contribution	5.3	0.3	7,876	446	1,486	446	0	0	0	0	0
Harbor Water PUD Harbor Water PUD	6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	18,825 13,045	0	1,065 740	0	0	0	0	0	0
Umatilla County Soil & Water District	6/30/2015 6/30/2020	Proportion	5.4	4.4	(127,722)	(104,070)		(23,652)	(23,652)	(23,652)	(23,652)	(9,462)	0
Umatilla County Soil & Water District	6/30/2020	Contribution	5.4	4.4	(15,956)	(13,001)	(2,955)	(2,955)				(1,181)	0
Umatilla County Soil & Water District	6/30/2019	Proportion	5.3	3.3	207,987	129,501	39,243	39,243	39,243	39,243	11,772	(1,101)	0
Umatilla County Soil & Water District	6/30/2019	Contribution	5.3	3.3	(34,321)	(21,369)		(6,476)				0	0
Umatilla County Soil & Water District	6/30/2018	Proportion	5.2	2.2	19,923	8,430	3,831	3,831	3,831	768	o o	0	0
Umatilla County Soil & Water District	6/30/2018	Contribution	5.2	2.2	1,794	759	345	345	345	69	0	0	0
Umatilla County Soil & Water District	6/30/2017	Proportion	5.2	1.2	(27,735)	(6,399)	(5,334)	(5,334)	(1,065)	0	0	0	0
Umatilla County Soil & Water District	6/30/2017	Contribution	5.2	1.2	(188)	(44)	(36)	(36)		0	0	0	0
Umatilla County Soil & Water District	6/30/2016	Proportion	5.3	0.3	(46,678)	(2,643)		(2,643)		0	0	0	0
Umatilla County Soil & Water District	6/30/2016	Contribution	5.3	0.3	(3,761)	(211)		(211)		0	0	0	0
Umatilla County Soil & Water District	6/30/2015	Proportion	5.3	0.0	12,794	0	724	0	0	0	0	0	0
Umatilla County Soil & Water District	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(7,203) 131.814	107,404	(408) 24,410	24,410	24,410	0 24,410	24,410	9,764	0
Housing Authority of Jackson County Housing Authority of Jackson County	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	779,645	635,266	144.379	24,410 144,379	24,410 144,379	144,379	144,379	9,764 57,750	0
Housing Authority of Jackson County	6/30/2019	Proportion	5.3	3.3	108.535	67.579	20,478	20,478	20,478	20.478	6.145	0,730	0
Housing Authority of Jackson County	6/30/2019	Contribution	5.3	3.3	(22,224)	(13,838)	(4.193)	(4.193)	(4,193)	(4.193)		0	0
Housing Authority of Jackson County	6/30/2018	Proportion	5.2	2.2	(37,979)	(16,067)	(7,304)	(7,304)	(7,304)	(1,459)		0	0
Housing Authority of Jackson County	6/30/2018	Contribution	5.2	2.2	9.641	4.079	1.854	1.854	1.854	371	0	0	0
Housing Authority of Jackson County	6/30/2017	Proportion	5.2	1.2	93,382	21,550	17,958	17,958	3,592	0	0	0	0
Housing Authority of Jackson County	6/30/2017	Contribution	5.2	1.2	99,869	23,045	19,206	19,206	3,839	0	0	0	0
Housing Authority of Jackson County	6/30/2016	Proportion	5.3	0.3	(155,693)	(8,813)		(8,813)	0	0	0	0	0
Housing Authority of Jackson County	6/30/2016	Contribution	5.3	0.3	120,033	6,793	22,648	6,793	0	0	0	0	0
Housing Authority of Jackson County	6/30/2015	Proportion	5.3	0.0	(200,721)	0	(11,361)	0	0	0	0	0	0
Housing Authority of Jackson County	6/30/2015	Contribution	5.3	0.0	53,429	0	3,024	0	0	0	0	0	0
Oregon Trail Library District	6/30/2020	Proportion	5.4 5.4	4.4 4.4	13,272	10,814	2,458	2,458	2,458	2,458	2,458	982	0
Oregon Trail Library District Oregon Trail Library District	6/30/2020 6/30/2019	Contribution Proportion	5.4	3.3	(10,329) 38,888	(8,416) 24,214	(1,913) 7,337	(1,913) 7,337	(1,913) 7,337	(1,913) 7,337) (1,913) 2,203	(764) 0	0
Oregon Trail Library District Oregon Trail Library District	6/30/2019	Contribution	5.3 5.3	3.3	(14,559)	(9,065)		(2,747)				0	0
Oregon Trail Library District	6/30/2018	Proportion	5.2	2.2	37,113	15,702	7,137	7,137	7,137	1,428	0	0	0
Oregon Trail Library District	6/30/2018	Contribution	5.2	2.2	(6,088)	(2,575)		(1,171)			-	0	0
Oregon Trail Library District	6/30/2017	Proportion	5.2	1.2	40,326	9,306	7,755	7,755	1,551	0	0	0	0
Oregon Trail Library District	6/30/2017	Contribution	5.2	1.2	2,071	479	398	398	81	0	0	0	0
Oregon Trail Library District	6/30/2016	Proportion	5.3	0.3	(17,801)	(1,006)		(1,006)	0	0	0	0	0
Oregon Trail Library District	6/30/2016	Contribution	5.3	0.3	1,666	96	314	96	0	0	0	0	0
Oregon Trail Library District	6/30/2015	Proportion	5.3	0.0	(6,807)	0	(387)	0	0	0	0	0	0
Oregon Trail Library District	6/30/2015	Contribution	5.3	0.0	(2,891)	0	(166)	0	0	0	0	0	0
Rainier Cemetery District	6/30/2020	Proportion	5.4	4.4	(292)	(238)		(54)				(22)	0
Rainier Cemetery District	6/30/2020	Contribution	5.4	4.4	(5,726)	(4,666)		(1,060)				(426)	C
Rainier Cemetery District	6/30/2019	Proportion	5.3	3.3	4,929	3,069	930	930	930	930	279	0	0
												-	0
											•	0	0
Rainier Cemetery District Rainier Cemetery District Rainier Cemetery District Rainier Cemetery District		6/30/2019 6/30/2019 6/30/2018 6/30/2018	6/30/2019 Contribution 6/30/2018 Proportion	6/30/2019 Contribution 5.3 6/30/2018 Proportion 5.2	6/30/2019 Contribution 5.3 3.3 6/30/2018 Proportion 5.2 2.2	6/30/2019 Contribution 5.3 3.3 (4,790) 6/30/2018 Proportion 5.2 2.2 3,179	6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) 6/30/2018 Proportion 5.2 2.2 3,179 1,346	6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) (904) 6/30/2018 Proportion 5.2 2.2 3,179 1,346 611	6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) (904) (904) (904) (6/30/2018 Proportion 5.2 2.2 3,179 1,346 611 611	6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) (904) (904) (904) (904) (6/30/2018 Proportion 5.2 2.2 3,179 1,346 611 611 611	6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) (904) (6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) (904) (904) (904) (904) (270) (6/30/2018 Proportion 5.2 2.2 3,179 1,346 611 611 611 124 0	6/30/2019 Contribution 5.3 3.3 (4,790) (2,982) (904) (904) (904) (904) (270) 0 6/30/2018 Proportion 5.2 2.2 3,179 1,346 611 611 611 124 0 0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2776 2776	Rainier Cemetery District Rainier Cemetery District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	4,995 (2,887)	1,151 (667)	961 (555)	961 (555)	190 (112)	0	0	0	
2776	Rainier Cemetery District Rainier Cemetery District	6/30/2017	Proportion	5.2	0.3	(2,887)	306		(555)	(112)	0	0	0	
2776	Rainier Cemetery District	6/30/2016	Contribution	5.3	0.3	(1,269)	(74)		(74)	0	0	0	0	
2776	Rainier Cemetery District	6/30/2015	Proportion	5.3	0.0	(20,912)	(14)	(1,182)	0	0	0	0	0	
2776	Rainier Cemetery District	6/30/2015	Contribution	5.3	0.0	1,091	0	61	0	0	0	0	0	
2777	City of Newberg	6/30/2020	Proportion	5.4	4.4	(144,261)	(117,546)		(26,715)	(26,715)	(26,715	(26,715)	(10,686)	i
2777	City of Newberg	6/30/2020	Contribution	5.4	4.4	(126,103)	(102,751)		(23,352)	(23,352)	(23,352			
2777	City of Newberg	6/30/2019	Proportion	5.3	3.3	1,128,349	702,557	212,896	212,896	212,896	212,896	63,869	0	
2777	City of Newberg	6/30/2019	Contribution	5.3	3.3	(316,929)	(197,333)		(59,798)	(59,798)	(59,798	(17,939)	0	(
2777	City of Newberg	6/30/2018	Proportion	5.2	2.2	588,505	248,983		113,174	113,174	22,635	0	0	(
2777	City of Newberg	6/30/2018	Contribution	5.2	2.2	37,271	15,767	7,168	7,168	7,168	1,431	0	0	(
2777	City of Newberg	6/30/2017	Proportion	5.2	1.2	(3,350,968)	(773,300)		(644,417)	(128,883)	0	0	0	
2777	City of Newberg	6/30/2017	Contribution	5.2	1.2	177,688	41,004	34,171	34,171	6,833	0	0	0	(
2777 2777	City of Newberg City of Newberg	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(364,432) (190,214)	(20,627) (10,769)		(20,627) (10,769)	0	0	0	0	
2777	City of Newberg	6/30/2015	Proportion	5.3	0.3	(190,214)	(10,769)	(24,443)	(10,769)	0	0	0	0	
2777	City of Newberg	6/30/2015	Contribution	5.3	0.0	39,572	0		0	0	0	0	0	
2778	Mulino Water District 23	6/30/2020	Proportion	5.4	4.4	(191)	(156)		(35)	(35)	(35	•	•	
2778	Mulino Water District 23	6/30/2020	Contribution	5.4	4.4	3,431	2,796		635	635	635	635		
2778	Mulino Water District 23	6/30/2019	Proportion	5.3	3.3	(9,781)	(6,091)		(1,845)	(1,845)	(1.845			
2778	Mulino Water District 23	6/30/2019	Contribution	5.3	3.3	(1,572)	(978)		(297)	(297)	(297	(87)	0	
2778	Mulino Water District 23	6/30/2018	Proportion	5.2	2.2	5,646	2,388	1,086	1,086	1,086	216	0	0	
2778	Mulino Water District 23	6/30/2018	Contribution	5.2	2.2	(500)	(212)		(96)	(96)	(20) 0	0	(
2778	Mulino Water District 23	6/30/2017	Proportion	5.2	1.2	(4,111)	(947)		(791)	(156)	0	0	0	(
2778	Mulino Water District 23	6/30/2017	Contribution	5.2	1.2	4,037	933		776	157	0	0	0	(
2778	Mulino Water District 23	6/30/2016	Proportion	5.3	0.3	(2,786)	(156)		(156)	0	0	0	0	(
2778	Mulino Water District 23	6/30/2016	Contribution	5.3	0.3	(605)	(35)		(35)	0	0	0	0	
2778	Mulino Water District 23	6/30/2015	Proportion	5.3	0.0	(5,478)	0	(308)	0	0	0	0	0	
2778 2779	Mulino Water District 23 Brownsville Rural Fire Protection District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	1,438 46,793	38,128		8,665	0 8,665	0 8,665	8,665	0 3,468	
2779	Brownsville Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(15,293)	(12,461)		(2.832)	(2.832)	(2.832			
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(57,375)	(35,725)		(10,825)	(10,825)	(10,825			
2779	Brownsville Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(3,476)	(2,164)		(656)	(656)	(656			
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	34,679	14,672		6,669	6,669	1,334	0	Ö	
2779	Brownsville Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(10,027)	(4,243)	(1,928)	(1,928)	(1,928)	(387	0	0	
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(8,028)	(1,852)	(1,544)	(1,544)	(308)	0	0	0	
2779	Brownsville Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	(684)	(156)		(132)	(24)	0	0	0	(
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(7,030)	(400)		(400)	0	0	0	0	(
2779	Brownsville Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(666)	(36)		(36)	0	0	0	•	(
2779	Brownsville Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	48,951	0	2,771	0	0	0	0	•	9
2779	Brownsville Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(2,960)	0	(170)	0	0	0	0	•	
2780	Nehalem Bay Health District	6/30/2020	Proportion	5.4 5.4	4.4 4.4	0 4,636	3,777	0 859	859	0 859	0 859	0 859	0 341	
2780 2780	Nehalem Bay Health District Nehalem Bay Health District	6/30/2020 6/30/2019	Contribution Proportion	5.4	3.3	4,030	3,777	859	859	859	859	859		
2780	Nehalem Bay Health District	6/30/2019	Contribution	5.3	3.3	4,185	2,605	790	790	790	790	235		
2780	Nehalem Bay Health District	6/30/2018	Proportion	5.2	2.2	(10,484)	(4,436)		(2,016)	(2,016)	(404)			
2780	Nehalem Bay Health District	6/30/2018	Contribution	5.2	2.2	4,509	1,908	867	867	867	174	, 0	Ö	
2780	Nehalem Bay Health District	6/30/2017	Proportion	5.2	1.2	(46,708)	(10,780)		(8,982)	(1,798)	0	0	0	
2780	Nehalem Bay Health District	6/30/2017	Contribution	5.2	1.2	(1,237)	(285)		(238)	(47)	0	0	0	
2780	Nehalem Bay Health District	6/30/2016	Proportion	5.3	0.3	5,479	309	1,034	309	0	0	0	0	
2780	Nehalem Bay Health District	6/30/2016	Contribution	5.3	0.3	(1,760)	(100)		(100)	0	0	0	0	
2780	Nehalem Bay Health District	6/30/2015	Proportion	5.3	0.0	6,503	0	368	0	0	0	0	0	(
2780	Nehalem Bay Health District	6/30/2015	Contribution	5.3	0.0	(893)	0	(53)	0	0	0	0	0	(
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Proportion	5.4	4.4	44,189	36,006		8,183	8,183	8,183	8,183		9
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Contribution	5.4	4.4	100,718	82,067	18,651	18,651	18,651	18,651	18,651	7,463	9
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Proportion	5.3	3.3	133,914	83,380		25,267	25,267	25,267	7,579		(
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Contribution	5.3 5.2	3.3 2.2	61,542 (112,581)	38,318 (47,631)		11,612 (21,650)	11,612 (21,650)	11,612 (4,331	3,482	0	
2781 2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(112,581) 88,981	(47,631) 37,645		(21,650) 17,112	(21,650) 17,112	(4,331)	0	0	
2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	5.2	1.2	166,799	37,645	32.077	32.077	6,414	3,421	0	0	
2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2017	Contribution	5.2	1.2	84.478	19,491	16,246	32,077 16,246	3,248	0	0	•	
2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	5.3	0.3	(210,600)	(11,920)		(11,920)	3,246	0	0	0	
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Contribution	5.3	0.3	68,781	3,891	12,978	3,891	0	0	0	0	
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Proportion	5.3	0.0	4,808	0,001	273	0,001	0	0	0	0	
		6/30/2015	Contribution	5.3	0.0	36,000	0		0	0	0	0	0	
2781	North Bend Coos-Curry Housing Authority													



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2782	Employer Name Millington Rural Fire Protection District	Recognition 6/30/2020	Contribution	5.4	4.4	(28,552)	(23,265)	(5,287)	(5,287)	(5,287)	(5,287)	(5,287)	(2,117)	Subsequent Expens
2782	Millington Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	170,747	106,315	32,216	32,216	32,216	32,216	9,667	0	
2782	Millington Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(31,411)	(19,557)	(5,927)	(5,927)	(5,927)	(5,927)	(1,776)	0	
2782	Millington Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	27,018	11,430	5,196	5,196	5,196	1,038	0	0	
2782	Millington Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(3,944)	(1,670)	(758)		(758)	(154)	0	0	
2782 2782	Millington Rural Fire Protection District Millington Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(9,711) 5,810	(2,239) 1,342	(1,868) 1,117	(1,868) 1,117	(371) 225	0	0	0	
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	5,407	307	1,020	307	0	0	0	0	
2782	Millington Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	2,658	148	502	148	0	0	Ö	0	
2782	Millington Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	2,000	0	115	0	0	0	0	0	
2782	Millington Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	3,196	0	181	0	0	0	0	0	
2783	Tillamook Fire District	6/30/2020	Proportion	5.4	4.4	(7,282)	(5,933)	(1,349)		(1,349)	(1,349)	(1,349)	(537)	
2783	Tillamook Fire District	6/30/2020	Contribution	5.4	4.4 3.3	2,151	1,753	398 14.744	398 14,744	398 14.744	398	398	161 0	
2783 2783	Tillamook Fire District Tillamook Fire District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	78,145 (12.933)	48,657 (8.053)	(2.440)	(2.440)	(2.440)	14,744 (2.440)	4,425 (733)	0	
2783	Tillamook Fire District	6/30/2019	Proportion	5.2	2.2	(12,933)	(6,053)	(2,440)	(2,440)	(2,440)	(555)	(733)	0	
2783	Tillamook Fire District	6/30/2018	Contribution	5.2	2.2	13.985	5.918	2,689	2,689	2.689	540	0	0	
2783	Tillamook Fire District	6/30/2017	Proportion	5.2	1.2	(16,021)	(3,697)	(3,081)	(3,081)	(616)	0	0	0	
2783	Tillamook Fire District	6/30/2017	Contribution	5.2	1.2	17,784	4,104	3,420	3,420	684	0	0	0	
2783	Tillamook Fire District	6/30/2016	Proportion	5.3	0.3	(15,025)	(850)	(2,835)	(850)	0	0	0	0	
2783	Tillamook Fire District	6/30/2016	Contribution	5.3	0.3	14,151	801	2,670	801	0	0	0	0	
2783 2783	Tillamook Fire District Tillamook Fire District	6/30/2015	Proportion	5.3 5.3	0.0	(5,827) 12,084	0	(332) 684	0	0	0	0	0	
2784	Eisenschmidt Pool	6/30/2015 6/30/2020	Contribution Proportion	5.4	4.4	(338)	(275)	(63)	(63)	(63)	(63)	(63)	(23)	
2784	Eisenschmidt Pool	6/30/2020	Contribution	5.4	4.4	(13,110)	(10,682)	(2,428)		(2,428)	(2,428)	(2,428)	(970)	
2784	Eisenschmidt Pool	6/30/2019	Proportion	5.3	3.3	21,839	13,597	4,121	4,121	4,121	4,121	1,234	0.0)	
2784	Eisenschmidt Pool	6/30/2019	Contribution	5.3	3.3	(9,230)	(5,746)	(1,742)	(1,742)	(1,742)	(1,742)	(520)	0	
2784	Eisenschmidt Pool	6/30/2018	Proportion	5.2	2.2	43,357	18,343	8,338	8,338	8,338	1,667	0	0	
2784	Eisenschmidt Pool	6/30/2018	Contribution	5.2	2.2	(4,603)	(1,948)	(885)	(885)	(885)	(178)	0	0	
2784	Eisenschmidt Pool	6/30/2017	Proportion	5.2	1.2	(32,824)	(7,576)	(6,312)		(1,264)	0	0	0	
2784 2784	Eisenschmidt Pool Eisenschmidt Pool	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	5,425 12,846	1,253 726	1,043 2,424	1,043 726	210 0	0	0	0	
2784	Eisenschmidt Pool	6/30/2016	Contribution	5.3	0.3	(1,192)	(67)	(225)	(67)	0	0	0	0	
2784	Eisenschmidt Pool	6/30/2015	Proportion	5.3	0.0	(37,594)	0	(2,129)		0	0	0	0	
2784	Eisenschmidt Pool	6/30/2015	Contribution	5.3	0.0	942	Ō	52	0	0	0	0	0	
2785	Fern Ridge Community Library	6/30/2020	Proportion	5.4	4.4	46,470	37,864	8,606	8,606	8,606	8,606	8,606	3,440	
2785	Fern Ridge Community Library	6/30/2020	Contribution	5.4	4.4	(15,096)	(12,300)	(2,796)	(2,796)	(2,796)	(2,796)	(2,796)	(1,116)	
2785	Fern Ridge Community Library	6/30/2019	Proportion	5.3	3.3	30,072	18,724	5,674	5,674	5,674	5,674	1,702	0	
2785 2785	Fern Ridge Community Library Fern Ridge Community Library	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(11,246) 9,200	(7,002) 3.893	(2,122) 1,769	(2,122) 1,769	(2,122) 1,769	(2,122) 355	(636)	0	
2785	Fern Ridge Community Library	6/30/2018	Contribution	5.2	2.2	(2,893)	(1,225)	(556)	(556)	(556)	(113)	0	0	
2785	Fern Ridge Community Library	6/30/2017	Proportion	5.2	1.2	58,964	13,608	11,339	11,339	2,269	0	0	0	
2785	Fern Ridge Community Library	6/30/2017	Contribution	5.2	1.2	(1,158)	(266)	(223)	(223)	(43)	0	0	0	
2785	Fern Ridge Community Library	6/30/2016	Proportion	5.3	0.3	(30,604)	(1,734)	(5,774)	(1,734)	0	0	0	0	
2785	Fern Ridge Community Library	6/30/2016	Contribution	5.3	0.3	7,455	420	1,407	420	0	0	0	0	
2785 2785	Fern Ridge Community Library	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	12,458 5,079	0	703 289	0	0	0	0	0	
2785 2786	Fern Ridge Community Library Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3 5.4	0.0 4.4	5,079 144,715	117,916	26,799	26,799	26,799	26,799	26,799	10,720	
2786	Seal Rock Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(49,872)	(40,636)	(9,236)	(9,236)	(9,236)	(9,236)	(9,236)	(3,692)	
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	184,569	114,921	34,824	34,824	34,824	34,824	10,449	0,002)	
2786	Seal Rock Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(21,743)	(13,539)	(4,102)	(4,102)	(4,102)	(4,102)	(1,233)	0	
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	8,498	3,596	1,634	1,634	1,634	328	0	0	
2786	Seal Rock Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(849)	(360)	(163)	(163)	(163)	(34)	0	0	
2786 2786	Seal Rock Rural Fire Protection District Seal Rock Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	62,997 (1,302)	14,537 (302)	12,115 (250)	12,115 (250)	2,422 (52)	0	0	0	
2786	Seal Rock Rural Fire Protection District Seal Rock Rural Fire Protection District	6/30/2017	Proportion	5.3	0.3	(50,983)	(2,888)	(250)	(2,888)	(52)	0	0	0	
2786	Seal Rock Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	3,442	197	649	197	0	0	0	0	
2786	Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	915	0	50	0	0	0	0	0	
2786	Seal Rock Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	(4,662)	0	(262)		0	0	0	0	
2788	Port of Hood River	6/30/2020	Proportion	5.4	4.4	123,982	101,022	22,960	22,960	22,960	22,960	22,960	9,182	
2788	Port of Hood River	6/30/2020	Contribution	5.4	4.4	50,650	41,270	9,380	9,380	9,380	9,380	9,380	3,750	
2788	Port of Hood River	6/30/2019	Proportion	5.3 5.3	3.3 3.3	104,878	65,302	19,788 6.683	19,788	19,788	19,788 6,683	5,938	0	
2788 2788	Port of Hood River Port of Hood River	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	35,420 81,512	22,054 34,487	6,683 15.675	6,683 15,675	6,683 15,675	6,683 3.137	2,005	0	
2788	Port of Hood River	6/30/2018	Contribution	5.2	2.2	67,822	28,693	13.043	13,043	13,043	2,607	0	0	
2788	Port of Hood River	6/30/2017	Proportion	5.2	1.2	24,724	5,704	4,755	4,755	949	2,007	0	0	
2788	Port of Hood River	6/30/2017	Contribution	5.2	1.2	60.617	13.989	11.657	11.657	2.332	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense (5.400)	Expense (4.500)	Expense	Expense	Expense	Expense	Subsequent Expense
2788 2788	Port of Hood River Port of Hood River	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(27,043) 56,955	(1,533) 3,225	(5,102) 10,746	(1,533) 3,225	0	0	0	0	0
2788	Port of Hood River	6/30/2015	Proportion	5.3	0.0	(22,367)	0,220	(1,267)	0,220	0	0	0	0	0
2788	Port of Hood River	6/30/2015	Contribution	5.3	0.0	51,085	ő	2.890	0	0	0	0	0	Ö
2789	Farmers Irrigation District	6/30/2020	Proportion	5.4	4.4	108,287	88,234	20,053	20,053	20,053	20,053	20,053	8,022	Ō
2789	Farmers Irrigation District	6/30/2020	Contribution	5.4	4.4	(51,474)	(41,942)	(9,532)	(9,532)	(9,532)	(9,532	(9,532)	(3,814)	0
2789	Farmers Irrigation District	6/30/2019	Proportion	5.3	3.3	23,553	14,665	4,444	4,444	4,444	4,444	1,333	0	0
2789	Farmers Irrigation District	6/30/2019	Contribution	5.3	3.3	(39,509)	(24,599)	(7,455)		(7,455)	(7,455	(2,234)	0	0
2789	Farmers Irrigation District	6/30/2018	Proportion	5.2	2.2	19,181	8,114	3,689	3,689	3,689	736	0	0	0
2789	Farmers Irrigation District	6/30/2018	Contribution	5.2	2.2	(52,738)	(22,312)	(10,142)		(10,142)	(2,028) 0	0	0
2789	Farmers Irrigation District	6/30/2017	Proportion	5.2	1.2	126,756	29,252	24,376	24,376	4,876	0	0	0	0
2789	Farmers Irrigation District	6/30/2017	Contribution	5.2	1.2	(37,829)	(8,729)	(7,275)	(7,275)	(1,454)	0	0	0	0
2789 2789	Farmers Irrigation District Farmers Irrigation District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(206,875) 1,112	(11,710) 62	(39,033) 210	(11,710) 62	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Proportion	5.3	0.0	(393)	02	(23)	02	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Contribution	5.3	0.0	(16.597)	0	(937)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2020	Proportion	5.4	4.4	10.884	8.868	2.016	2.016	2.016	2.016	2.016	804	0
2790	Silver Falls Library District	6/30/2020	Contribution	5.4	4.4	(11.338)	(9,238)	(2.100)	(2.100)	(2,100)	(2.100		(838)	0
2790	Silver Falls Library District	6/30/2019	Proportion	5.3	3.3	73,795	45,947	13,924	13,924	13,924	13,924	4,175	0	Ö
2790	Silver Falls Library District	6/30/2019	Contribution	5.3	3.3	170,206	105,978	32,114	32,114	32,114	32,114	9,636	0	Ö
2790	Silver Falls Library District	6/30/2018	Proportion	5.2	2.2	(126,531)	(53,532)	(24,333)	(24,333)	(24,333)	(4,866	0	0	0
2790	Silver Falls Library District	6/30/2018	Contribution	5.2	2.2	12,345	5,223	2,374	2,374	2,374	475	0	0	0
2790	Silver Falls Library District	6/30/2017	Proportion	5.2	1.2	(3,791)	(875)	(729)	(729)	(146)	0	0	0	0
2790	Silver Falls Library District	6/30/2017	Contribution	5.2	1.2	8,954	2,066	1,722	1,722	344	0	0	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	5.3	0.3	127,929	7,239	24,138	7,239	0	0	0	0	0
2790	Silver Falls Library District	6/30/2016	Contribution	5.3	0.3	10,974	619	2,071	619	0	0	0	0	0
2790 2790	Silver Falls Library District Silver Falls Library District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(117,119) 17,706	0	(6,629) 1,001	0	0	0	0	0	0
2790	North Wasco County Parks And Recreation District	6/30/2020	Proportion	5.4	4.4	28,958	23,595	5,363	5,363	5,363	5,363	5,363	2,143	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Contribution	5.4	4.4	(10.835)	(8,829)	(2.006)	(2,006)	(2,006)	(2,006		(805)	
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	5.3	3.3	(62,253)	(38,761)	(11,746)	(11,746)	(11,746)	(11.746		(000)	Ö
2792	North Wasco County Parks And Recreation District	6/30/2019	Contribution	5.3	3.3	727	453	137	137	137	137	42	0	Ö
2792	North Wasco County Parks And Recreation District	6/30/2018	Proportion	5.2	2.2	(73,837)	(31,240)	(14,199)	(14,199)	(14,199)	(2,842) 0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Contribution	5.2	2.2	(10,196)	(4,313)	(1,961)	(1,961)	(1,961)	(391	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	5.2	1.2	(41,583)	(9,595)	(7,997)	(7,997)	(1,598)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Contribution	5.2	1.2	(3,700)	(852)	(712)		(140)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	5.3	0.3	(18,544)	(1,049)	(3,499)	(1,049)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Contribution	5.3	0.3	5,109	289	964	289	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Proportion	5.3	0.0	(68,465)	0	(3,875)	0	0	0	0	0	0
2792 2793	North Wasco County Parks And Recreation District North Lincoln Fire & Rescue District 1	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	7,404 (126,852)	(103,361)	419 (23,491)	(23,491)	(23,491)	(23,491	(23,491)	0 (9,397)	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Contribution	5.4	4.4	15,294	12,462	2.832	2.832	2,832	2.832	2,832	1,134	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	5.3	3.3	841.739	524.101	158.819	158.819	158.819	158.819	47.644	1,134	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Contribution	5.3	3.3	(75,534)	(47,030)	(14,252)	(14,252)	(14,252)	(14,252		0	Ö
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	5.2	2.2	549,830	232,619	105,737	105,737	105,737	21,145	, (1,2.1.)	0	Ö
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Contribution	5.2	2.2	125,595	53,136	24,153	24,153	24,153	4,830	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	5.2	1.2	(206,001)	(47,537)	(39,616)	(39,616)	(7,921)	0	0	0	Ö
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Contribution	5.2	1.2	98,061	22,629	18,858	18,858	3,771	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	5.3	0.3	(32,095)	(1,815)	(6,056)	(1,815)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Contribution	5.3	0.3	(5,760)	(325)	(1,087)	(325)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Proportion	5.3	0.0	1,972	0	112	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Contribution	5.3	0.0	9,333	0	528		0		0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2020	Proportion	5.4	4.4	86,200	70,237	15,963	15,963	15,963	15,963	15,963	6,385	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2020	Contribution	5.4	4.4	(47,719)	(38,882)	(8,837)	(8,837)	(8,837)	(8,837	(8,837)	(3,534)	
2794 2794	Siuslaw Rural Fire Protection District 1 Siuslaw Rural Fire Protection District 1	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(539,328) 294,313	(335,808) 183,251	(101,760) 55,531	(101,760) 55,531	(101,760) 55,531	(101,760 55,531) (30,528) 16,658	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2019	Proportion	5.2	2.2	468,119	198,050	90,023	90,023	90,023	18,004	10,000	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Contribution	5.2	2.2	(60,191)	(25,466)	(11.575)	(11,575)	(11,575)	(2,316) 0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	5.2	1.2	(63,711)	(14,703)	(12,252)		(2,451)	(2,510	, 0	0	Ö
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Contribution	5.2	1.2	42,476	9,804	8,168	8,168	1,636	0	0	0	Ö
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	5.3	0.3	48,303	2,733	9,114	2,733	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Contribution	5.3	0.3	6,168	348	1,164	348	0	0	0	0	Ö
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Proportion	5.3	0.0	106,382	0	6,022	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Contribution	5.3	0.0	7,266	0	411	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(16,992)	(13,845)	(3,147)		(3,147)			(1,257)	0
2796	West Side Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	13,573	11,059	2,514	2,514	2,514	2,514	2,514	1,003	0
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	57.643	35,891	10.876	10.876	10.876	10.876	3.263	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Magazirament D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflo
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2796	West Side Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	7,070	4,402	1,334	1,334	1,334	1,334	400	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	(18,417)	(7,791)		(3,542)		(707)	0	0	0
2796 2796	West Side Rural Fire Protection District West Side Rural Fire Protection District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	20,604 1,261	8,718 293	3,962 242	3,962 242	3,962 51	794	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	13,768	3,176	2,648	2,648	528	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(60,371)	(3,416)		(3,416)		0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	14,889	844	2,809	844	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	21,862	0	1,237	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	7,280	0	410	0	0	0	0	0	0
2797 2797	Vernonia Fire Vernonia Fire	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(19,849) 25,865	(16,173) 21,075		(3,676) 4,790	(3,676) 4,790	(3,676) 4,790	(3,676) 4,790	(1,469) 1,915	0
2797	Vernonia Fire	6/30/2020 6/30/2019	Proportion	5.3	3.3	(65,531)	(40,803)		(12,364)		(12,364)	(3,711)		0
2797	Vernonia Fire	6/30/2019	Contribution	5.3	3.3	8,271	5,149		1,561	1,561	1,561	466	0	0
2797	Vernonia Fire	6/30/2018	Proportion	5.2	2.2	32,571	13,779		6,264	6,264	1,251	0	0	0
2797	Vernonia Fire	6/30/2018	Contribution	5.2	2.2	566	239		109	109	21	0	0	0
2797	Vernonia Fire	6/30/2017	Proportion	5.2	1.2	12,688	2,928	2,440	2,440	488	0	0	0	0
2797	Vernonia Fire	6/30/2017	Contribution	5.2	1.2	7,055	1,627	1,357	1,357	270	0	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	5.3	0.3	(2,746)	(156)		(156)		0	0	0	0
2797	Vernonia Fire	6/30/2016	Contribution	5.3	0.3	3,663	208		208	0	0	0	0	0
2797 2797	Vernonia Fire Vernonia Fire	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	808 707	0	48 42	0	0	0	0	0	0
2797	Vernonia Fire Fairview Water District	6/30/2015	Proportion	5.3 5.4	0.0 4.4	707 1,040	0 847	193	193	U	193	193	0 75	0
2798	Fairview Water District	6/30/2020	Contribution	5.4	4.4	(2,598)	(2,117)		(481)		(481)	(481)		0
2798	Fairview Water District	6/30/2019	Proportion	5.3	3.3	52,498	32,688	9,905	9,905		9,905	2,973	0	0
2798	Fairview Water District	6/30/2019	Contribution	5.3	3.3	(7,227)	(4,499)		(1,364)		(1,364)	(407)	0	0
2798	Fairview Water District	6/30/2018	Proportion	5.2	2.2	3,774	1,596	726	726		144	0	0	0
2798	Fairview Water District	6/30/2018	Contribution	5.2	2.2	378	159	73	73		13	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	5.2	1.2	(1,114)	(258)		(214)		0	0	0	0
2798 2798	Fairview Water District Fairview Water District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(686)	(158)		(132) (2,389)		0	0	0	0
2798	Fairview Water District	6/30/2016	Contribution	5.3	0.3	(42,224) 441	(2,389) 26		(2,369)	0	0	0	0	0
2798	Fairview Water District	6/30/2015	Proportion	5.3	0.0	(62,923)	0		0	0	0	0	0	0
2798	Fairview Water District	6/30/2015	Contribution	5.3	0.0	(3,465)	0	(195)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2020	Proportion	5.4	4.4	(45,442)	(37,027)		(8,415)		(8,415)	(8,415)		0
2799	Sublimity Fire District	6/30/2020	Contribution	5.4	4.4	(7,307)	(5,954)		(1,353)		(1,353)	(1,353)		0
2799	Sublimity Fire District	6/30/2019	Proportion	5.3	3.3	45,974	28,626	8,674	8,674	8,674	8,674	2,604	0	0
2799 2799	Sublimity Fire District Sublimity Fire District	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(18,156) 10,153	(11,304) 4,297	(3,426) 1,952	(3,426) 1,952	(3,426) 1,952	(3,426)	(1,026)	0	0
2799 2799	Sublimity Fire District Sublimity Fire District	6/30/2018	Proportion Contribution	5.2 5.2	2.2	(7,047)	(2,982)		(1,355)		(272)	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	5.2	1.2	985	229	189	189	40	(272)	0	0	0
2799	Sublimity Fire District	6/30/2017	Contribution	5.2	1.2	(4,347)	(1,003)		(836)		ō	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	5.3	0.3	2,668	153	503	153	, o	0	0	0	0
2799	Sublimity Fire District	6/30/2016	Contribution	5.3	0.3	2,107	117	398	117	0	0	0	0	0
2799	Sublimity Fire District	6/30/2015	Proportion	5.3	0.0	(97,802)	0	(5,537)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2015	Contribution	5.3	0.0	2,279	120.004	129	0 00 004	0 20 204	0 29,291	20.201	0	0
2801 2801	Coburg Rural Fire Protection District Coburg Rural Fire Protection District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	158,172 (3,343)	128,881 (2,724)	29,291 (619)	29,291 (619)	29,291 (619)	29,291	29,291 (619)	11,717 (248)	0
2801	Coburg Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	60,906	37,922	11,492	11,492		11,492	3,446	(240)	0
2801	Coburg Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	3,227	2,009	609	609	609	609	182	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	20,937	8,859	4,026	4,026	4,026	807	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	11,530	4,879	2,217	2,217	2,217	445	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(7,708)	(1,780)		(1,482)		0	0	0	0
2801 2801	Coburg Rural Fire Protection District Coburg Rural Fire Protection District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	19,312 3,832	4,456 217	3,714 723	3,714 217	742	0	0	0	0
2801	Coburg Rural Fire Protection District Coburg Rural Fire Protection District	6/30/2016	Contribution	5.3 5.3	0.3	3,832	(16)		(16)	•	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(727)	(10)	(42)	(16)	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	2,376	0	136	ő	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Proportion	5.4	4.4	(54,496)	(44,404)		(10,092)	(10,092)	(10,092)	(10,092)	(4,036)	0
2802	Rural Road Assessment District 3	6/30/2020	Contribution	5.4	4.4	551	449		102	102	102	102	41	0
2802	Rural Road Assessment District 3	6/30/2019	Proportion	5.3	3.3	(100,860)	(62,800)		(19,030)		(19,030)	(5,710)		0
2802	Rural Road Assessment District 3	6/30/2019	Contribution	5.3	3.3	(11,043)	(6,875)		(2,084)		(2,084)	(623)	0	0
2802 2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	14,170 (15,151)	5,995 (6,409)		2,725 (2,914)		545 (581)	0	0	0
2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2018	Proportion	5.2 5.2	2.2 1.2	(15,151) 45,548	(6,409) 10,512		(2,914) 8,759	(2,914) 1,753	(581)	0	0	0
2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2017	Contribution	5.2	1.2	(1,161)	(269)		(223)		0	0	0	0
	Rural Road Assessment District 3	6/30/2016	Proportion	5.3	0.3	(53,502)	(3,027)		(3,027)		0	0	0	0
2802														



Exhibit I

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

June 30, 2021 Measurement Date

Employer Period for Initial Source of Employer Original Remaining Amortization Original Balance of Measurement Period Measurement Period +1 Measurement Period +2 Measurement Period +3 Measurement Period +4 Measurement Period +5 Recognize			Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Section Company Comp			Period for Initial					Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Mary				Specific Deferral				Outflow/(Inflow)		Expense	Expense	Expense	Expense	Expense	Subsequent Expense
See								0		0	0	0	0	0	0
Substance Subs								0	(139)	0	0	0	0	0	0
September Sept								0	0	0	0	•	0	0	0
Solve Solve March PRE Courte Register Pre Courte Register Solve So							-	0	0	0	0	-	0	0	0
Softwareness Part							0	0	0	0	•	•	0	0	0
Section Sect							(14.539)	(6.151)) (2.796)	(2.796)) 0	0	0
Submission Principle Confess Agent The Process Date of 19								0	0				0	0	0
September Sept	2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	412	96	79	79	17	0	0	0	0
September PMS Courty September PMS Courty September PMS Courty September PMS Courty September											(54)	0	0	0	0
Seal Seal Seal Content Seal Co											0	0	0	0	0
Separate Pie Comp. Separate Pi								32			0	0	0	ŭ	0
Auton Burd Fine Process District 1,000 1								0		0	0	0	0	•	0
Author for fire Printers Desired 10,000 10								400.040		20,200	00.000	20.000	00.000	•	0
Auron Ruse Properties Pro															0
Auron Flance Auron Flance Company Communication Comm															0
Autor Start file Principle Deptit GSSSST GSSST															0
Autor Brand The Profication Clarified 100-2014 Confederation 100-20														0	0
Autor Burg The Production Challed 40,0077 Continuous 52 12 (10,007) (1,406) (1	2804	Aurora Rural Fire Protection District	6/30/2018				13,682	5,789	2,631	2,631		527	0	Ö	0
Autor Review To Production Desired 6,000 6 0 0 0 0 0 0 0 0													0	0	0
Auron Number Personal Desiret 6,00216 Competition													0	0	0
2004 Auros But Fire Proposition Dissists 4 (2002) 5 Proposition 5.3 (2.0 (115) 1.0 (1.0 (1.0 (1.0 (1.0 (1.0 (1.0 (1.0												•	0	0	0
Autor Ruse Fire Projection Delict 6000015 Certificidon 5.3 0.0 (1)269 0 0 0 0 0 0 0 0 0													0	•	0
Management Care Private Perfection Charter G. 50000000 Properties 54 4.4 7/761 (6.5) (1.6)								-			-			•	0
Matheman County Plane Proceeding Desire 4 630/2015 70 70 70 70 70 70 70 7								-			-		•	•	0
2006 Mahrount-Coarty Rose Fire Protection Desired 14 60/0019 Pepporton 5.3 3.3 3.1 80/0019 (1909) (1															0
2006 Mahrovark-Outry/ Ruef Fer Protection District 14 60/2019 Confebular 5.3 3.3 (983) (557) (168) (168) (168) (168) (169) (172) (1727)															0
2006 Mathemath Carey Placer Fee Prediction District 14 620018 Proportion 5.2 2.2 3.00 1.20															0
2806 Mulmorah County Rural Fire Protection Detact 14 60/00718 Cormission 5.2 2.2 3,060 1,289 587 587 115 0 0 0 0 0 0 0 0 0						2.2								0	0
2806 Multi-man County Rural Fire Protection District 14 630,2016 70,000 70 70 70 70 70 70	2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Contribution			3,050	1,289	587		587	115	0	0	0
2006 Multomah County Nurs Fire Protection District 14 60/2016 Combustion 5.3 0.3 6.149 4.99 1.538 4.59 0 0 0 0 0 0 0 0 0	2806		6/30/2017	Proportion									0	0	0
2006 Multomath Coursy Rural Fer Protection Datext 1												0	0	0	0
2806 Mulmorah County Rural Fire Protection District 14 65/02/115 65/02											•	0	0	0	0
2808 Lifeways								30			0	0	0	0	0
2808 Lifeways								0		0	0	0	0	0	0
2888 Lifeways								0	0	0	0	0	0	0	0
2888 Liewys 630/2019 Proprior 5.3 3.3 0 0 0 0 0 0 0 0 0							-	0	0	0	0	0	0	0	0
2888 Lifeways							0	0	0	0	0	Ö	0	0	0
2808 Lleways 6/30/2017 Propriotin 5.2 2.2 0 0 0 0 0 0 0 0 0	2808	Lifeways	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2808 Lfeways 6/30/2017 Contribution 5.2 1.2 0 0 0 0 0 0 0 0 0	2808	Lifeways	6/30/2018	Proportion			0	0	0	0	0	0	0	0	0
2808 Lleways 6/30/2017 Contribution 5.2 1.2 0 0 0 0 0 0 0 0 0							•	0	0	0	0		0	0	0
Eleways 6/30/2016 Proportion 5.3 0.3 0 0 0 0 0 0 0 0 0							•	0	0	0	0	•	0	ŭ	0
2808 Lifeways 630/2016 Contribution 5.3 0.3 0.0 0.							-	0	0	0	0	•	0	-	0
2808 Lifeways 630/2015 Proportion 5.3 0.0 0 0 0 0 0 0 0 0							-	0	0	0	-	-	0	-	0
Lifeways Capability Lifeways Capability Capabil								0	0	0	0	0	0	-	0
2899 Juntura Road District 4 6/30/2020 Proportion 5.4 4.4 4.9,883 33,394 7.589 7.589 7.589 7.589 7.589 7.589 3.038 2893 Juntura Road District 4 6/30/2020 Contribution 5.4 4.4 3.840 3.129 711 711 711 711 711 711 711 711 2894 Juntura Road District 4 6/30/2019 Proportion 5.3 3.3 (19,334) (12,038) (3,648) (3,648) (3,648) (3,648) (3,648) (3,648) (1,094) (1,094) 2809 Juntura Road District 4 6/30/2018 Proportion 5.2 2.2 (4,901) (2,075) (4,921) (4,914) (4,91							0	0	0	0	0	0	0	-	0
2809 Juntura Road District 4 6/30/2020 Contribution 5.4 4.4 3.840 3.129 711							40,983	33,394	7,589	7,589	7,589	7,589	7,589	3,038	0
2809 Juntura Road District 4 6/30/2019 Proportion 5.3 3.3 (19.334) (12.038) (3.648) (3															0
2809 Juntura Road District 4 6/30/2018 Proportion 5.2 2.2 (4,901) (2,075) (92) (94) (94) (94) (191) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															0
2809 Juntura Road District 4 6/30/2017 Proportion 5.2 2.2 (4,901) (2,075) (942) (942) (942) (191) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														0	0
2809 Juntura Road District 4 6/30/2017 Proportion 5.2 1.2 (1,191) (275) (229) (229) (46) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														0	0
2809 Juntura Road District 4 6/30/2016 Proportion 5.2 1.2 (2,021) (465) (389) (389) (76) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0) 0	0	0
2809 Juntura Road District 4 6/30/2016 Proportion 5.3 0.3 (1.891) (106) (357) (106) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													0	0	0
2809 Juntura Road District 4 6/30/2016 Contribution 5.3 0.3 (1,683) (93) (318) (93) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												0	0	0	0
2809 Juntura Road District 4 6/30/2015 Proportion 5.3 0.0 (2,731) 0 (156) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												0	0	0	0
2809 Juntura Road District 4 6/30/2015 Contribution 5.3 0.0 (1,863) 0 (103) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												n	n	n	0
2810 Sutherlin Water Control District 6/30/2020 Proportion 5.4 4.4 (1,408) (1,147) (261) (261) (261) (261) (261) (261) (103) (261) (-			ő	Ö	0	0	0
2810 Sutherlin Water Control District 6/30/2020 Contribution 5.4 4.4 (8.285) (6,751) (1,534) (Sutherlin Water Control District						(1,147)			(261)	(261) (261)	(103)	0
2810 Sutherlin Water Control District 6/30/2019 Contribution 5.3 3.3 (5,858) (3,648) (1,105) (1,105) (1,105) (1,105) (333) 0		Sutherlin Water Control District	6/30/2020	Contribution											0
															0
2810 Sutmertin Water Control Listrict 6/30/2018 Proportion 5.2 2.2 17,250 7,299 3,317 3,317 3,317 665 0 0															0
	2810	Sutneriin water Control District	6/30/2018	Proportion	5.2	2.2	17,250	7,299	3,317	3,317	3,317	665	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2810	Sutherlin Water Control District	6/30/2018	Contribution	5.2	2.2	(2,531)	(1,070) 68	(487) 57	(487) 57	(487)	(96)	0	0	
2810 2810	Sutherlin Water Control District Sutherlin Water Control District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	296 686	158	0.	132	11 26	0	0	0	
2810	Sutherlin Water Control District	6/30/2016	Proportion	5.3	0.3	(418)	(23)		(23)	0	0	0	0	
2810	Sutherlin Water Control District	6/30/2016	Contribution	5.3	0.3	(884)	(49)		(49)	Ö	0	0	0	
2810	Sutherlin Water Control District	6/30/2015	Proportion	5.3	0.0	(1,349)	o o	(74)	0	0	0	0	0	
2810	Sutherlin Water Control District	6/30/2015	Contribution	5.3	0.0	(848)	0	(48)	0	0	0	0	0	
2811	Mid-Columbia Center For Living	6/30/2020	Proportion	5.4	4.4	(172,455)	(140,519)		(31,936)	(31,936)	(31,936)		(12,775)	
2811	Mid-Columbia Center For Living	6/30/2020	Contribution	5.4	4.4	(403,025)	(328,391)		(74,634)	(74,634)	(74,634)		(29,855)	
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	5.3	3.3	(487,130)	(303,308)		(91,911)	(91,911)	(91,911)		0	
2811	Mid-Columbia Center For Living	6/30/2019	Contribution	5.3	3.3	(321,749)	(200,335)		(60,707)	(60,707)	(60,707)	(18,214)	0	
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	5.2	2.2	(618,851)	(261,821)		(119,010)	(119,010)	(23,801)	0	0	
2811 2811	Mid-Columbia Center For Living Mid-Columbia Center For Living	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(215,795) 750,633	(91,298) 173,225	(41,499) 144,352	(41,499) 144,352	(41,499) 28,873	(8,300)	0	0	
2811	Mid-Columbia Center For Living	6/30/2017	Contribution	5.2	1.2	(66,902)	(15,438)		(12,866)	(2,572)	0	0	0	
2811	Mid-Columbia Center For Living Mid-Columbia Center For Living	6/30/2017	Proportion	5.3	0.3	459.806	26,026	86,756	26,026	(2,372)	0	0	0	
2811	Mid-Columbia Center For Living	6/30/2016	Contribution	5.3	0.3	114,335	6,470	21,573	6.470	0	0	0	0	
2811	Mid-Columbia Center For Living	6/30/2015	Proportion	5.3	0.0	452,212	0, 0	25,597	0,0	0	0	0	0	
2811	Mid-Columbia Center For Living	6/30/2015	Contribution	5.3	0.0	92,353	0	5,228	0	Ö	0	0	0	
2812	Workforce Development Board	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	
2812 2812	Workforce Development Board Workforce Development Board	6/30/2016	Proportion Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
2812	Workforce Development Board	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2019	Proportion	5.3	3.3	0	0	Ö	0	ō	0	0	0	
2814	The Job Council	6/30/2019	Contribution	5.3	3.3	1,648	1,026	311	311	311	311	93	0	
2814	The Job Council	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
2814	The Job Council	6/30/2016	Proportion	5.3	0.3	(2,093,254)	(118,484)	(394,954)	(118,484)	0	0	0	0	
2814	The Job Council	6/30/2016	Contribution	5.3	0.3	(400,000)	0	0	0	0	0	0	0	
2814 2814	The Job Council	6/30/2015	Proportion	5.3 5.3	0.0	(169,382)	0	(9,587)	0	0	0	0	0	
2814	The Job Council Odell Sanitary District	6/30/2015 6/30/2020	Contribution Proportion	5.4	0.0 4.4	(180,085) (175)	(143)	(10,195) (32)	(32)	(32)	(32)	•	(15)	
2816	Odell Sanitary District	6/30/2020	Contribution	5.4	4.4	(631)	(514)		(117)	(117)	(117)		(46)	
2816	Odell Sanitary District	6/30/2019	Proportion	5.3	3.3	(24,451)	(15,225)		(4,613)	(4,613)	(4,613)		0	
2816	Odell Sanitary District	6/30/2019	Contribution	5.3	3.3	(7,318)	(4,556)		(1,381)	(1,381)	(1,381)	(413)	0	
2816	Odell Sanitary District	6/30/2018	Proportion	5.2	2.2	30,141	12,753	5,796	5,796	5,796	1,161	, o	0	
2816	Odell Sanitary District	6/30/2018	Contribution	5.2	2.2	(13,445)	(5,687)	(2,586)	(2,586)	(2,586)	(515)	0	0	
2816	Odell Sanitary District	6/30/2017	Proportion	5.2	1.2	(6,577)	(1,517)		(1,265)	(252)	0	0	0	
2816	Odell Sanitary District	6/30/2017	Contribution	5.2	1.2	705	161	136	136	25	0	0	0	
2816	Odell Sanitary District	6/30/2016	Proportion	5.3	0.3	54,347	3,077	10,254	3,077	0	0	0	0	
2816	Odell Sanitary District	6/30/2016	Contribution	5.3	0.3	3,991	226	753	226	0	0	0	0	
2816	Odell Sanitary District	6/30/2015	Proportion	5.3	0.0	(84,735)	0	(4,795)	0	0	0	0	0	
2816	Odell Sanitary District	6/30/2015	Contribution	5.3	0.0	5,952	0	337	0	0	0	0	0	
2817	Wickiup Water District	6/30/2020	Proportion	5.4	4.4	87,971	71,680	16,291 (1,564)	16,291	16,291	16,291 (1,564)	16,291	6,516	
2817 2817	Wickiup Water District Wickiup Water District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(8,444) 223	(6,880) 139	(1,564)	(1,564) 42	(1,564) 42	(1,564)	(1,564)	(624)	
2817	Wickiup Water District Wickiup Water District	6/30/2019	Contribution	5.3	3.3	202	126	42 38	38	42 38	38	13	0	
2817	Wickiup Water District	6/30/2018	Proportion	5.2	2.2	9,788	4,142	1,882	1,882	1,882	378	0	0	
2817	Wickiup Water District	6/30/2018	Contribution	5.2	2.2	(7,388)	(3,125)		(1,421)	(1,421)	(283)	0	0	
2817	Wickiup Water District	6/30/2017	Proportion	5.2	1.2	(4,575)	(1,055)		(880)	(175)	0	0	0	
2817	Wickiup Water District	6/30/2017	Contribution	5.2	1.2	(3,650)	(842)		(702)	(140)	0	0	0	
2817	Wickiup Water District	6/30/2016	Proportion	5.3	0.3	(12,212)	(692)		(692)	0	0	0	0	
2817	Wickiup Water District	6/30/2016	Contribution	5.3	0.3	(852)	(47)	(161)	(47)	0	0	0	0	
2817	Wickiup Water District	6/30/2015	Proportion	5.3	0.0	(2,205)	0	(125)	0	0	0	0	0	
2817	Wickiup Water District	6/30/2015	Contribution	5.3	0.0	(1,728)	0	(98)	0	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	- Original	Remaining Amortization	Original Balance of	Measurement Date Balance of					Measurement Period +4		Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2818	Netarts Water District	6/30/2020	Proportion	5.4	4.4	9,754	7,948	1,806	1,806	1,806	1,806	1,806	724	C
2818	Netarts Water District	6/30/2020	Contribution	5.4	4.4	8,433	6,871	1,562	1,562	1,562	1,562	1,562	623	C
2818 2818	Netarts Water District Netarts Water District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(16,824) 7,799	(10,476) 4,855	(3,174) 1,472	(3,174) 1,472	(3,174) 1,472	(3,174) 1,472	(954) 439	0	C
2818	Netarts Water District	6/30/2019	Proportion	5.2	2.2	(43,628)	(18,458)		(8,390)	(8,390)	(1,678)	439	0	
2818	Netarts Water District	6/30/2018	Contribution	5.2	2.2	4,119	1,743	792	792	792	159	Ö	0	Č
2818	Netarts Water District	6/30/2017	Proportion	5.2	1.2	5,846	1,350	1,124	1,124	226	0	0	0	Ċ
2818	Netarts Water District	6/30/2017	Contribution	5.2	1.2	757	173	146	146	27	0	0	0	C
2818	Netarts Water District	6/30/2016	Proportion	5.3	0.3	20,146	1,141	3,801	1,141	0	0	0	0	C
2818	Netarts Water District	6/30/2016	Contribution	5.3	0.3	2,214	124	418	124	0	0	0	0	C
2818 2818	Netarts Water District Netarts Water District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(35,678) 3,732	0	(2,018) 212	0	0	0	0	0	(
2819	Harrisburg Fire and Rescue	6/30/2020	Proportion	5.4	4.4	112,126	91,362	20,764	20,764	20,764	20,764	20,764	8,306	
2819	Harrisburg Fire and Rescue	6/30/2020	Contribution	5.4	4.4	21,146	17,230	3,916	3,916	3,916	3,916	3,916	1,566	Č
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	5.3	3.3	(85,954)	(53,518)		(16,218)	(16,218)		(4,864)	0	ď
2819	Harrisburg Fire and Rescue	6/30/2019	Contribution	5.3	3.3	3,156	1,966	595	595	595	595	181	0	C
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	5.2	2.2	35,281	14,926	6,785	6,785	6,785	1,356	0	0	C
2819	Harrisburg Fire and Rescue	6/30/2018	Contribution	5.2	2.2	(6,183)	(2,616)		(1,189)	(1,189)	(238)	0	0	C
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	5.2	1.2	(8,144)	(1,880)		(1,566)	(314)	0	0	0	C
2819 2819	Harrisburg Fire and Rescue Harrisburg Fire and Rescue	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	1,386 58,687	318 3,322	267 11,073	267 3,322	51 0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Contribution	5.3	0.3	289	3,322	11,073	3,322	0	0	0	0	
2819	Harrisburg Fire and Rescue	6/30/2015	Proportion	5.3	0.0	(84,624)	0	(4,789)	0	0	0	0	0	C
2819	Harrisburg Fire and Rescue	6/30/2015	Contribution	5.3	0.0	6,643	0	378	0	0	0	0	0	ď
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Proportion	5.4	4.4	(28,677)	(23,366)		(5,311)	(5,311)	(5,311)	(5,311)	(2,122)	Ċ
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Contribution	5.4	4.4	(57,682)	(47,000)		(10,682)	(10,682)	(10,682)	(10,682)	(4,272)	C
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	5.3	3.3	345,587	215,177	65,205	65,205	65,205	65,205	19,562	0	C
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Contribution	5.3	3.3	(65,193)	(40,591)	(12,301)	(12,301)	(12,301)	(12,301)	(3,688)	0	C
2820 2820	Central Oregon Coast Fire & Rescue District Central Oregon Coast Fire & Rescue District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	20,770 28,419	8,788 12,024	3,994 5,465	3,994 5,465	3,994 5,465	800 1,094	0	0	(
2820	Central Oregon Coast Fire & Rescue District Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	5.2	1.2	(482,562)	(111,362)		(92,800)	(18,562)	1,094	0	0	
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Contribution	5.2	1.2	19,351	4.467	3.721	3.721	746	Ö	Ö	0	Č
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	5.3	0.3	126,464	7,159	23,861	7,159	0	0	0	0	Ċ
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Contribution	5.3	0.3	(43,269)	(2,449)		(2,449)	0	0	0	0	C
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Proportion	5.3	0.0	(45,505)	0	(2,575)	0	0	0	0	0	C
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Contribution	5.3	0.0	(13,976)	0	(791)	0	0	0	0	0	C
2821 2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(56,358) 2,920	(45,921) 2,379	(10,437) 541	(10,437) 541	(10,437) 541	(10,437) 541	(10,437) 541	(4,173) 215	C
2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2020	Proportion	5.4	3.3	2,920	12,757	3,865	3,865	3,865	3,865	1,162	215	(
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Contribution	5.3	3.3	3.988	2.484	752	752	752	752	228	0	C
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	5.2	2.2	(19,563)	(8,277)		(3,762)	(3,762)	(753)	0	Ö	d
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Contribution	5.2	2.2	5,419	2,293	1,042	1,042	1,042	209	0	0	C
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	5.2	1.2	5,216	1,204	1,003	1,003	201	0	0	0	C
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Contribution	5.2	1.2	5,466	1,262	1,051	1,051	211	0	0	0	C
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(2,367)	(132)	(447) 2,490	(132) 749	0	0	0	0	C
2821 2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	13,199 45,590	749	2,490	749	0	0	0	0	(
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Contribution	5.3	0.0	10,071	0	571	0	0	0	Ö	0	C
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	Č
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Contribution	5.4	4.4	30,348	24,728	5,620	5,620	5,620	5,620	5,620	2,248	Ċ
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Contribution	5.3	3.3	0	0	(22,222)	0	0	0	0	0	C
2822 2822	Deschutes County Rural Fire Protection District 2	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(154,962)	(65,562)	(29,800)	(29,800)	(29,800)	(5,962)	0	0	0
2822	Deschutes County Rural Fire Protection District 2 Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	5.2 5.2	1.2	(6,907)	(1,595)		(1,328)	(267)	0	0	0	
2822	Deschutes County Rural Fire Protection District 2 Deschutes County Rural Fire Protection District 2	6/30/2017	Contribution	5.2	1.2	3,973	917	764	764	153	0	0	0	
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	5.3	0.3	1,306	76	246	76	0	Ö	Ö	0	Č
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Contribution	5.3	0.3	2,488	143	469	143	0	0	0	0	Ċ
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Proportion	5.3	0.0	(8,292)	0	(467)	0	0	0	0	0	C
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Contribution	5.3	0.0	3,745	0	210	0	0	0	0	0	C
2823	Lyons Fire District	6/30/2020	Proportion	5.4	4.4	75,888	61,835	14,053	14,053	14,053	14,053	14,053	5,623	C
2823 2823	Lyons Fire District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	3,958 113,473	3,225 70,653	733 21,410	733 21.410	733 21,410	733 21.410	733 6.423	293	C
2823	Lyons Fire District Lyons Fire District	6/30/2019	Proportion Contribution	5.3	3.3	113,473	70,653 4,027	21,410 1,221	21,410 1,221	21,410 1,221	21,410 1,221	6,423 364	0	(
2823	Lyons Fire District	6/30/2018	Proportion	5.2	2.2	18,322	7,753	3,523	3,523	3,523	707	0	0	
2823	Lyons Fire District	6/30/2018	Contribution	5.2	2.2	9,474	4,008	1,822	1,822	1,822	364	Ö	0	Č
2823	Lyons Fire District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	ā



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2823	Lyons Fire District	6/30/2017	Contribution	5.2	1.2	4,061	937	781	781	156	0	0	0	0
2823	Lyons Fire District	6/30/2016	Proportion	5.3	0.3	(44,644)	(2,529)	(8,423)	(2,529)	0	0	0	0	0
2823	Lyons Fire District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2015	Proportion	5.3	0.0	(4,279)	0	(244)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2015	Contribution	5.3	0.0 4.4	(3,221)	0.007	(181)	0.000	•	•	0.000	0	0
2824 2824	Glide Fire Department Glide Fire Department	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	11,299 (1,808)	9,207 (1,473)	2,092 (335)	2,092 (335)	2,092 (335)	2,092 (335	2,092	839 (133)	
2824	Glide Fire Department	6/30/2019	Proportion	5.3	3.3	(1,896)	(1,180)		(358)	(358)	(358)			0
2824	Glide Fire Department	6/30/2019	Contribution	5.3	3.3	(3,995)	(2,487)		(754)	(754)	(754			0
2824	Glide Fire Department	6/30/2018	Proportion	5.2	2.2	54,062	22,871	10,397	10,397	10,397	2,077	(223)	0	0
2824	Glide Fire Department	6/30/2018	Contribution	5.2	2.2	(4,014)	(1,698)		(772)	(772)	(154) 0	0	0
2824	Glide Fire Department	6/30/2017	Proportion	5.2	1.2	(646)	(150)		(124)	(26)	0	0	0	0
2824	Glide Fire Department	6/30/2017	Contribution	5.2	1.2	4,340	1,000	835	835	165	0	0	0	0
2824	Glide Fire Department	6/30/2016	Proportion	5.3	0.3	(3,231)	(181)	(610)	(181)	0	0	0	0	0
2824	Glide Fire Department	6/30/2016	Contribution	5.3	0.3	(1,126)	(66)		(66)	0	0	0	0	0
2824	Glide Fire Department	6/30/2015	Proportion	5.3	0.0	9,058	0	513	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2015	Contribution	5.3	0.0	(677)	0	(37)	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2020	Proportion	5.4	4.4	(347,667)	(283,284)		(64,383)	(64,383)	(64,383			
2825	Northern Oregon Corrections	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(75,175) 320.813	(61,254)	(13,921) 60.531	(13,921)	(13,921) 60.531	(13,921 60.531) (13,921) 18,158	(5,570)	0
2825 2825	Northern Oregon Corrections	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	320,813 (278,785)	199,751 (173,583)		60,531 (52,601)	60,531 (52,601)	60,531 (52,601	18,158) (15,780)	0	0
2825 2825	Northern Oregon Corrections Northern Oregon Corrections	6/30/2019	Proportion	5.3	3.3 2.2	188,229	79,635	36,198	(52,601)	36.198	7,239	(15,780)	0	0
2825	Northern Oregon Corrections Northern Oregon Corrections	6/30/2018	Contribution	5.2	2.2	(163,892)	(69,338)	(31,518)	(31,518)	(31,518)	(6,302		0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	5.2	1.2	(300,038)	(69,238)		(57,700)	(11,538)	(0,302	, 0	0	0
2825	Northern Oregon Corrections	6/30/2017	Contribution	5.2	1.2	(85,364)	(19,700)		(16,416)	(3,284)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	5.3	0.3	(403,382)	(22,832)		(22,832)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Contribution	5.3	0.3	(82,573)	(4,673)		(4,673)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2015	Proportion	5.3	0.0	84,871	0	4,806	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2015	Contribution	5.3	0.0	(88,564)	0	(5,014)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Proportion	5.4	4.4	169,418	138,044	31,374	31,374	31,374	31,374	31,374		0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Contribution	5.4	4.4	(21,560)	(17,567)		(3,993)	(3,993)	(3,993			0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	5.3	3.3	40,217	25,041	7,588	7,588	7,588	7,588	2,277	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Contribution	5.3	3.3	(11,216)	(6,984)		(2,116)	(2,116)	(2,116		0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Proportion	5.2	2.2	(22,863)	(9,672) (3,579)		(4,397) (1,628)	(4,397)	(878)		0	0
2826 2826	Wasco County Soil-Water Conservation District Wasco County Soil-Water Conservation District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(8,463) 11,862	2,738	2,281	2,281	(1,628) 457	(323)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Contribution	5.2	1.2	(5,865)	(1,353)		(1,128)	(225)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	5.3	0.3	(8,547)	(482)		(482)	(223)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Contribution	5.3	0.3	213	13		13	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Proportion	5.3	0.0	(56,477)	0	(3,197)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Contribution	5.3	0.0	(593)	0	(33)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2020	Proportion	5.4	4.4	301,392	245,579	55,813	55,813	55,813	55,813	55,813	22,327	0
2828	Deschutes Public Library District	6/30/2020	Contribution	5.4	4.4	237,660	193,649	44,011	44,011	44,011	44,011	44,011	17,605	0
2828	Deschutes Public Library District	6/30/2019	Proportion	5.3	3.3	(39,459)	(24,569)		(7,445)	(7,445)	(7,445			0
2828	Deschutes Public Library District	6/30/2019	Contribution	5.3	3.3	113,448	70,638	21,405	21,405	21,405	21,405	6,423	0	0
2828	Deschutes Public Library District	6/30/2018	Proportion	5.2	2.2	244,746	103,545	47,067	47,067	47,067	9,411	0	0	0
2828	Deschutes Public Library District	6/30/2018	Contribution	5.2	2.2	100,668	42,591	19,359	19,359	19,359	3,873	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	5.2	1.2	(7,286)	(1,682)		(1,401)	(281)	0	0	0	0
2828	Deschutes Public Library District Deschutes Public Library District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	194,337	44,849 (4.055)	37,372 (13.525)	37,372	7,477	0	0	0	0
2828 2828	Deschutes Public Library District Deschutes Public Library District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(71,680) 193.008	(4,055) 10.923	(13,525)	(4,055) 10.923	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2015	Proportion	5.3	0.0	(356,412)	10,923	(20,172)	10,923	0	0	0	0	0
2828	Describes Public Library District Describes Public Library District	6/30/2015	Contribution	5.3	0.0	171.783	0	9,723	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	98,325	80,117	18,208	18,208	18,208	18,208	18,208	7,285	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	1,049	855	194	194	194	194	194		0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	66,632	41,488	12,572	12,572	12,572	12,572	3,772		0
2829	Hubbard Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	122,766	76,440	23,163	23,163	23,163	23,163	6,951	Ö	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	(67,552)	(28,579)	(12,991)	(12,991)	(12,991)	(2,597	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	58,655	13,535	11,280	11,280	2,255	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	(7,969)	(1,841)	(1,532)	(1,532)	(309)	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	6,016	341	1,135	341	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(39,360)	0	(2,230)	0	0	0	0	0	0
	Hubbard Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	2,223	0	128	. 0	0	0	0	0	0
2829														
2829 2830 2830	Netarts-Oceanside Rural Fire Protection District Netarts-Oceanside Rural Fire Protection District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	341,360 (58,555)	278,145 (47,711)		63,215 (10,844)	63,215 (10,844)	63,215 (10,844	63,215 (10,844)	25,285 (4,335)	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Favolance Name	Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of	Balance of Outflow/(Inflow)			Measurement Period +2 Expense				
2830	Netarts-Oceanside Rural Fire Protection District	Recognition			3.3	outnom/(mmon)							Expense	Subsequent Expense
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(60,722) 57,415	(37,808) 35,749	(11,457) 10,833	(11,457) 10,833	(11,457) 10,833	(11,457) 10,833	(3,437) 3,250	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	91,022	38,510	17,504	17,504	17,504	3,502	0,230	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	11,727	4,962	2,255	2,255	2,255	452	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(56,561)	(13,053)		(10,877)	(2,176)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	5,771	1,331	1,110	1,110	221	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(9,383)	(533)		(533)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	6,646	376	1,254	376	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(9,869)	0	(559)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	2,479	0	139	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
2831 2831	Oregon Advanced Technology Consortium, Inc	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc			5.3	0.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc Oregon Advanced Technology Consortium, Inc	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2020	Proportion	5.4	4.4	(878)	(715)	(163)	(163)	(163)	(163)	(163)	(63)	
2832	Careoregon	6/30/2020	Contribution	5.4	4.4	(676)	(713)	(103)	(103)	(103)	(103)	(103)	(03)	0
2832	Careoregon	6/30/2019	Proportion	5.3	3.3	742	462	140	140	140	140	42	0	0
2832	Careoregon	6/30/2019	Contribution	5.3	3.3	(118)	(74)		(22)	(22)	(22)	(8)	0	0
2832	Careoregon	6/30/2018	Proportion	5.2	2.2	(1,581)	(669)		(304)	(304)	(61)	0	0	0
2832	Careoregon	6/30/2018	Contribution	5.2	2.2	(1,881)	(000)	0	(88.)	(881)	0.7	0	0	0
2832	Careoregon	6/30/2017	Proportion	5.2	1.2	250	58	48	48	10	0	0	0	0
2832	Careoregon	6/30/2017	Contribution	5.2	1.2	(187)	(43)	(36)	(36)	(7)	0	0	0	0
2832	Careoregon	6/30/2016	Proportion	5.3	0.3	916	51	173	51	o	0	0	0	0
2832	Careoregon	6/30/2016	Contribution	5.3	0.3	(112)	(7)	(21)	(7)	0	0	0	0	0
2832	Careoregon	6/30/2015	Proportion	5.3	0.0	o o	0	o o	0	0	0	0	0	0
2832	Careoregon	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(71,707)	(58,428)	(13,279)	(13,279)	(13,279)	(13,279)	(13,279)	(5,312)	0
2833	Boardman Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	43,021	35,054	7,967	7,967	7,967	7,967	7,967	3,186	0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	4,638	2,888	875	875	875	875	263	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	22,303	13,887	4,208	4,208	4,208	4,208	1,263	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	96,224	40,709	18,505	18,505	18,505	3,699	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	32,228	13,634	6,198	6,198	6,198	1,238	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(12,694)	(2,930)		(2,441)	(489)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	41,533	9,585	7,987	7,987	1,598	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(20,064)	(1,134)		(1,134)	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Contribution	5.3 5.3	0.3 0.0	25,021	1,416	4,721	1,416	0	0	0	0	0
2833 2833	Boardman Rural Fire Protection District Boardman Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(37,056) 22,725	0	(2,096) 1,285	0	0	0	0	0	0
2833	Crescent Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(71,980)	(58,650)		(13,330)	(13,330)	(13,330)	(13,330)	(5,330)	
2834	Crescent Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	(16,017)	(13,051)		(2,966)	(2,966)	(2,966)	(2,966)	(1,187)	0
2834	Crescent Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	230,728	143,660	43,534	43,534	43,534	43,534	13,058	(1,107)	0
2834	Crescent Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(26,152)	(16.284)		(4.934)	(4,934)	(4.934)	(1,482)	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	(97,597)	(41,290)		(18,769)	(18,769)	(3,752)	(1,102)	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	17,498	7,403	3,365	3,365	3,365	673	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	70,725	16,321	13,601	13,601	2,720	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	(2,863)	(659)	(551)	(551)	(108)	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	59,357	3,362	11,199	3,362	, o	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	12,382	702	2,336	702	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(213,614)	0	(12,089)	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	9,771	0	551	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Proportion	5.4	4.4	21,631	17,625	4,006	4,006	4,006	4,006	4,006	1,601	0
2835	North Clackamas County Water Commission	6/30/2020	Contribution	5.4	4.4	(14,810)	(12,067)	(2,743)	(2,743)	(2,743)	(2,743)	(2,743)	(1,095)	0
2835	North Clackamas County Water Commission	6/30/2019	Proportion	5.3	3.3	(5,511)	(3,431)		(1,040)	(1,040)	(1,040)	(311)	0	0
2835	North Clackamas County Water Commission	6/30/2019	Contribution	5.3	3.3	(12,583)	(7,835)		(2,374)	(2,374)	(2,374)	(713)	0	0
2835	North Clackamas County Water Commission	6/30/2018	Proportion	5.2	2.2	19,164	8,109	3,685	3,685	3,685	739	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Contribution	5.2	2.2	(1,599)	(675)	(308)	(308)	(308)	(59)	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	5.2	1.2	3,446	794	663	663	131	0	0	0	0
	North Clackamas County Water Commission	6/30/2017	Contribution	5.2	1.2	5,681	1,313	1,092	1,092	221	0	0	0	0
2835 2835	North Clackamas County Water Commission	6/30/2016	Proportion	5.3	0.3	(39,118)	(2,213)		(2,213)	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number 2835	North Clackamas County Water Commission	Recognition 6/30/2016	Contribution	Amortization Period 5.3	Period 0.3	Outflow/(Inflow) (3,547)	Outflow/(Inflow) (202)	Expense (669)	Expense (202)	Expense	Expense	Expense	Expense 0	Subsequent Expense
2835	North Clackamas County Water Commission	6/30/2015	Proportion	5.3	0.0	(37,732)	(202)	(2,137)	(202)	0	0	0	0	C
2835	North Clackamas County Water Commission	6/30/2015	Contribution	5.3	0.0	(4,485)	0	(255)	0	0	0	0	0	ď
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Proportion	5.4	4.4	O O	0	° o′	0	0	0	0	0	C
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2836	Regional Organized Crime Narcotics Task Force NORCOM	6/30/2019	Contribution	5.3	3.3 4.4	1,392	866	263	263	263	263	77	(4.000)	C
2837 2837	NORCOM	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(24,824) (16,901)	(20,227) (13,771)	(4,597) (3,130)	(4,597) (3,130)	(4,597) (3,130)	(4,597 (3,130		(1,839) (1,251)	C
2837	NORCOM	6/30/2019	Proportion	5.3	3.3	(62,454)	(38,886)	(11,784)	(11,784)	(11,784)	(11,784		(1,251)	C
2837	NORCOM	6/30/2019	Contribution	5.3	3.3	(66,647)	(41,497)	(12,575)	(12,575)	(12,575)	(12,575		0	Č
2837	NORCOM	6/30/2018	Proportion	5.2	2.2	105,573	44,667	20,302	20,302	20,302	4,063	0	0	Ċ
2837	NORCOM	6/30/2018	Contribution	5.2	2.2	(61,413)	(25,983)	(11,810)	(11,810)	(11,810)	(2,363	0	0	C
2837	NORCOM	6/30/2017	Proportion	5.2	1.2	56,574	13,054	10,880	10,880	2,174	0	0	0	C
2837	NORCOM	6/30/2017	Contribution	5.2	1.2	(22,919)	(5,287)	(4,408)	(4,408)	(879)	0	0	0	C
2837	NORCOM	6/30/2016	Proportion	5.3	0.3	29,524	1,669	5,571	1,669	0	0	0	0	C
2837 2837	NORCOM NORCOM	6/30/2016	Contribution	5.3 5.3	0.3	(16,613)	(938)	(3,135)	(938)	0	0	0	0	0
2837	NORCOM	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(12,872) (9,466)	0	(727) (536)	0	0	0	0	0	C C
2838	High Desert Parks & Recreation District	6/30/2020	Proportion	5.4	4.4	(9,663)	(7,874)	(1,789)	(1,789)	(1,789)	(1,789	(1,789)	(718)	
2838	High Desert Parks & Recreation District	6/30/2020	Contribution	5.4	4.4	839	(7,674)	155	155	155	155	155	64	C
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	5.3	3.3	(2,638)	(1,642)	(498)	(498)	(498)	(498)		0	d
2838	High Desert Parks & Recreation District	6/30/2019	Contribution	5.3	3.3	(1,456)	(906)	(275)	(275)	(275)	(275		0	Č
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	5.2	2.2	2,282	965	439	439	439	87	0	0	C
2838	High Desert Parks & Recreation District	6/30/2018	Contribution	5.2	2.2	(2,005)	(847)	(386)	(386)	(386)	(75) 0	0	C
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	5.2	1.2	1,747	403	336	336	67	0	0	0	C
2838	High Desert Parks & Recreation District	6/30/2017	Contribution	5.2	1.2	(523)	(119)	(101)	(101)	(18)	0	0	0	C
2838 2838	High Desert Parks & Recreation District High Desert Parks & Recreation District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	16,907 (166)	957 (11)	3,190 (31)	957 (11)	0	0	0	0	C
2838	High Desert Parks & Recreation District	6/30/2015	Proportion	5.3	0.0	(17,793)	(11)	(1,008)	(11)	0	0	0	0	
2838	High Desert Parks & Recreation District	6/30/2015	Contribution	5.3	0.0	1,916	Ö	106	0	0	0	0	0	Č
2839	North Morrow Vector Control District	6/30/2020	Proportion	5.4	4.4	7,625	6,213	1,412	1,412	1,412	1,412	1,412	565	Ċ
2839	North Morrow Vector Control District	6/30/2020	Contribution	5.4	4.4	7,490	6,103	1,387	1,387	1,387	1,387	1,387	555	C
2839	North Morrow Vector Control District	6/30/2019	Proportion	5.3	3.3	(10,566)	(6,578)	(1,994)	(1,994)	(1,994)	(1,994		0	C
2839	North Morrow Vector Control District	6/30/2019	Contribution	5.3	3.3	1,954	1,216	369	369	369	369	109	0	C
2839	North Morrow Vector Control District	6/30/2018	Proportion	5.2	2.2	13,669	5,782	2,629	2,629	2,629	524	0	0	C
2839 2839	North Morrow Vector Control District North Morrow Vector Control District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	432 (2,821)	183 (653)	83 (542)	83 (542)	83 (111)	17 0	0	0	C
2839	North Morrow Vector Control District	6/30/2017	Contribution	5.2	1.2	4,515	1,043	868	868	175	0	0	0	C
2839	North Morrow Vector Control District	6/30/2016	Proportion	5.3	0.3	(5,283)	(298)	(997)	(298)	0	0	0	0	Č
2839	North Morrow Vector Control District	6/30/2016	Contribution	5.3	0.3	3,922	222	740	222	0	0	0	0	Ċ
2839	North Morrow Vector Control District	6/30/2015	Proportion	5.3	0.0	(7,818)	0	(443)	0	0	0	0	0	C
2839	North Morrow Vector Control District	6/30/2015	Contribution	5.3	0.0	2,761	0	156	0	0	0	0	0	C
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(116,129)	(94,624)	(21,505)	(21,505)	(21,505)	(21,505		(8,604)	C
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	28,476	23,203	5,273	5,273	5,273	5,273	5,273	2,111	C
2840 2840	Cannon Beach Rural Fire Protection District Cannon Beach Rural Fire Protection District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	23,973 11.844	14,927 7,374	4,523 2,235	4,523 2,235	4,523 2,235	4,523 2,235	1,358 669	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	5.2	2.2	48,567	20,547	9.340	9,340	9,340	1,867	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	6,950	2,939	1,337	1,337	1,337	265	0	0	Č
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(52,407)	(12,095)	(10,078)	(10,078)	(2,017)	0	0	0	Ċ
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	17,570	4,054	3,379	3,379	675	0	0	0	C
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(34,878)	(1,973)	(6,581)	(1,973)	0	0	0	0	C
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	1,622	92	306	92	0	0	0	0	C
2840 2840	Cannon Beach Rural Fire Protection District Cannon Beach Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	8,935 (6,152)	0	505 (347)	0	0	0	0	0	C
2840 2841	Jefferson County Soil & Water Conservation District	6/30/2020	Proportion	5.4	0.0 4.4	50,602	41,231	9,371	9,371	9,371	9,371	9,371	3,747	C
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Contribution	5.4	4.4	13,631	11,107	2,524	2,524	2,524	2,524	2,524	1,011	C
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	5.3	3.3	(56,674)	(35,288)	(10,693)	(10,693)	(10,693)	(10,693		0	Č
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Contribution	5.3	3.3	7,120	4,434	1,343	1,343	1,343	1,343	405	0	Č
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	5.2	2.2	(14,291)	(6,047)	(2,748)	(2,748)	(2,748)	(551)	0	0	C
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Contribution	5.2	2.2	1,156	490	222	222	222	46	0	0	C
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	5.2	1.2	20,744	4,788	3,989	3,989	799	0	0	0	C
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	8,776 (6,167)	2,024 (347)	1,688 (1,164)	1,688 (347)	336	0	0	0	C
2841 2841	Jefferson County Soil & Water Conservation District Jefferson County Soil & Water Conservation District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(6,167) 8,336	(347)	(1,164) 1,573	(347)	0	0	0	0	C
2841	Jefferson County Soil & Water Conservation District Jefferson County Soil & Water Conservation District	6/30/2015	Proportion	5.3	0.3	16.749	4/1	1,573	4/1	0	0	0	0	C
	Jefferson County Soil & Water Conservation District	6/30/2015	Contribution	5.3	0.0	5,992	0	337	0	9	9	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2842	Employer Name Tualatin Valley Water District	6/30/2020	Proportion	5.4	4.4	374,974	305,534	69,440	69,440	69,440	69,440	69,440	27,774	0
2842	Tualatin Valley Water District	6/30/2020	Contribution	5.4	4.4	(193,134)	(157,368)	(35,766)	(35,766)	(35,766)	(35,766)	(35,766)	(14,304)	0
2842	Tualatin Valley Water District	6/30/2019	Proportion	5.3	3.3	(5,114,138)	(3,184,274)	(964,932)	(964,932)	(964,932)	(964,932)	(289,478)	0	0
2842	Tualatin Valley Water District	6/30/2019	Contribution	5.3	3.3	10,437,837	6,499,031	1,969,403	1,969,403	1,969,403	1,969,403	590,822	0	0
2842	Tualatin Valley Water District	6/30/2018	Proportion	5.2	2.2	288,892	122,224	55,556	55,556	55,556	11,112	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Contribution	5.2	2.2	(224,056)	(94,792)	(43,088)	(43,088)	(43,088)	(8,616)	0	0	0
2842 2842	Tualatin Valley Water District Tualatin Valley Water District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	115,909 29,688	26,749 6,852	22,290 5,709	22,290 5,709	4,459 1,143	0	0	0	0
2842	Tualatin Valley Water District Tualatin Valley Water District	6/30/2016	Proportion	5.3	0.3	21,830	1,235	4,119	1,235	1,143	0	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Contribution	5.3	0.3	81,962	4.637	15,465	4.637	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2015	Proportion	5.3	0.0	(560,473)	0	(31,723)	0	Ō	0	0	0	0
2842	Tualatin Valley Water District	6/30/2015	Contribution	5.3	0.0	38,326	0	2,171	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	3,136	2,555	581	581	581	581	581	231	0
2843	Yachats Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	2,365	1,927	438	438	438	438	438	175	0
2843	Yachats Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(112,023)	(69,751)	(21,136)	(21,136)	(21,136)	(21,136)	(6,343)	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(19,513)	(12,149)	(3,682)	(3,682)	(3,682)	(3,682)	(1,103)	0	0
2843 2843	Yachats Rural Fire Protection District Yachats Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	137,592 2.918	58,212 1,235	26,460 561	26,460 561	26,460 561	5,292 113	0	0	0
2843	Yachats Rural Fire Protection District Yachats Rural Fire Protection District	6/30/2018	Proportion	5.2 5.2	1.2	(230,005)	(53,077)	(44,232)	(44,232)	(8,845)	113	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	14,091	3,251	2,710	2,710	541	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	302,823	17,143	57,136	17,143	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	(19,598)	(1,108)	(3,698)	(1,108)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(10,135)	0	(575)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	17,441	0	986	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	4.4	647,338	527,461	119,877	119,877	119,877	119,877	119,877	47,953	0
2844 2844	Crook County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	4.4	13,366	10,891	2,475	2,475	2,475	2,475	2,475	991 0	0
2844	Crook County Rural Fire Protection District 1 Crook County Rural Fire Protection District 1	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(131,106) (11,749)	(81,632) (7,315)	(24,737) (2,217)	(24,737) (2,217)	(24,737) (2,217)	(24,737) (2,217)	(7,421) (664)	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	2.2	537,650	227,468	103,394	103,394	103,394	20,680	(004)	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	2.2	(60,837)	(25,740)	(11,699)	(11,699)	(11,699)	(2,342)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	1.2	(168,524)	(38,892)	(32,408)	(32,408)	(6,484)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	1.2	32,619	7,527	6,273	6,273	1,254	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	0.3	29,861	1,691	5,634	1,691	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	0.3	19,880	1,125	3,751	1,125	0	0	0	0	0
2844 2844	Crook County Rural Fire Protection District 1 Crook County Rural Fire Protection District 1	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	124,798 19,641	0	7,063 1,111	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2020	Proportion	5.4	4.4	(231,244)	(188,421)	(42,823)	(42,823)	(42,823)	(42,823)	(42,823)	(17,129)	0
2845	Sunrise Water Authority	6/30/2020	Contribution	5.4	4.4	217,085	176,884	40,201	40,201	40,201	40,201	40,201	16,080	0
2845	Sunrise Water Authority	6/30/2019	Proportion	5.3	3.3	(759,911)	(473,153)	(143,379)	(143,379)	(143,379)	(143,379)	(43,016)	0	0
2845	Sunrise Water Authority	6/30/2019	Contribution	5.3	3.3	1,646,133	1,024,951	310,591	310,591	310,591	310,591	93,178	0	0
2845	Sunrise Water Authority	6/30/2018	Proportion	5.2	2.2	156,618	66,261	30,119	30,119	30,119	6,023	0	0	0
2845	Sunrise Water Authority	6/30/2018	Contribution	5.2	2.2	134,818	57,037	25,927	25,927	25,927	5,183	0	0	0
2845 2845	Sunrise Water Authority Sunrise Water Authority	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	10,481 121,535	2,417 28,047	2,016 23,372	2,016 23,372	401 4,675	0	0	0	0
2845	Sunrise Water Authority	6/30/2016	Proportion	5.3	0.3	(91,345)	(5,170)	(17,235)	(5,170)	4,075	0	0	0	0
2845	Sunrise Water Authority	6/30/2016	Contribution	5.3	0.3	95,045	5,380	17,933	5,380	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2015	Proportion	5.3	0.0	(125,828)	0	(7,123)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2015	Contribution	5.3	0.0	42,835	0	2,425	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2020	Proportion	5.4	4.4	(107,369)	(87,486)	(19,883)	(19,883)	(19,883)	(19,883)	(19,883)	(7,954)	0
2846	Jefferson County Library District	6/30/2020	Contribution	5.4	4.4	97,951	79,812	18,139	18,139	18,139	18,139	18,139	7,256	0
2846 2846	Jefferson County Library District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(110,048)	(68,520) (3,826)	(20,764) (1,160)	(20,764) (1,160)	(20,764) (1,160)	(20,764) (1,160)	(6,228)	0	0
2846	Jefferson County Library District Jefferson County Library District	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(6,146) 27,772	(3,826)	5,341	5,341	5,341	1,067	(346)	0	0
2846	Jefferson County Library District	6/30/2018	Contribution	5.2	2.2	(14,511)	(6,138)	(2,791)	(2,791)	(2,791)	(556)	0	0	0
2846	Jefferson County Library District	6/30/2017	Proportion	5.2	1.2	9,799	2,263	1,884	1,884	379	0	0	0	0
2846	Jefferson County Library District	6/30/2017	Contribution	5.2	1.2	2,064	476	397	397	79	0	0	0	0
2846	Jefferson County Library District	6/30/2016	Proportion	5.3	0.3	9,437	532	1,781	532	0	0	0	0	0
2846	Jefferson County Library District	6/30/2016	Contribution	5.3	0.3	5,666	321	1,069	321	0	0	0	0	0
2846	Jefferson County Library District	6/30/2015	Proportion	5.3	0.0	(44,739)	0	(2,534)	0	0	0	0	0	0
2846 2847	Jefferson County Library District Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3 5.4	0.0 4.4	5,034 38.658	0	284 7.159	7.159	7.159	7.159	7.159	0 2,863	0
2847	Sweet Home Fire and Ambulance District Sweet Home Fire and Ambulance District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	23,413	31,499 19,077	7,159 4.336	7,159 4.336	7,159 4.336	7,159 4.336	7,159 4.336	2,863 1,733	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Proportion	5.3	3.3	(168,193)	(104,723)	(31,735)	(31,735)	(31,735)	(31,735)	(9,518)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Contribution	5.3	3.3	(56,151)	(34,961)	(10,595)	(10,595)	(10,595)	(10,595)	(3,176)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	5.2	2.2	457,693	193,639	88,018	88,018	88,018	17,603	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Contribution	5.2	2.2	(43,504)	(18,406)	(8,366)	(8,366)	(8,366)	(1,674)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	5.2	1.2	(139,942)	(32,294)	(26,912)	(26,912)	(5,382)	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2847	Sweet Home Fire and Ambulance District	6/30/2017	Contribution	5.2	1.2	24,602	5,678	4,731	4,731	947	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	67,904 11,591	3,844 656	12,812	3,844 656	0	0	0	0	0
2847 2847	Sweet Home Fire and Ambulance District Sweet Home Fire and Ambulance District	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	(28,172)	000	2,187 (1,597)	000	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3	0.0	26,909	0	1,524	0	0	0	0	0	0
2848	Lane Transit District	6/30/2020	Proportion	5.4	4.4	(84)	(68)		(16)	(16)	(16) (16	-	0
2848	Lane Transit District	6/30/2020	Contribution	5.4	4.4	(395)	(322)		(73)	(73)	(73			0
2848	Lane Transit District	6/30/2019	Proportion	5.3	3.3	10	6	2	2	2	2	0		0
	Lane Transit District	6/30/2019	Contribution	5.3	3.3	(432)	(268)		(82)	(82)	(82) (22) 0	0
	Lane Transit District	6/30/2018	Proportion	5.2	2.2	(156)	(66)		(30)	(30)	(6		0	0
	Lane Transit District	6/30/2018	Contribution	5.2	2.2	(322)	(136)		(62)	(62)	(12) 0	0	0
	Lane Transit District	6/30/2017	Proportion	5.2	1.2	2,050	474		394	80	0	0	0	0
	Lane Transit District Lane Transit District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(279)	(63)	(54)	(54)	(9)	0	0	0	0
2848	Lane Transit District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Proportion	5.4	4.4	112,402	91.587	20,815	20.815	20.815	20.815	20.815	8,327	0
2849	Lebanon Aquatic District	6/30/2020	Contribution	5.4	4.4	(17,413)	(14,188)		(3,225)	(3,225)	(3,225			0
2849	Lebanon Aquatic District	6/30/2019	Proportion	5.3	3.3	(58,279)	(36,287)		(10,996)	(10,996)	(10,996			0
2849	Lebanon Aquatic District	6/30/2019	Contribution	5.3	3.3	(1,008)	(628)		(190)	(190)	(190		0	0
2849	Lebanon Aquatic District	6/30/2018	Proportion	5.2	2.2	26,703	11,298	5,135	5,135	5,135	1,028		0	0
	Lebanon Aquatic District	6/30/2018	Contribution	5.2	2.2	(14,335)	(6,064)		(2,757)	(2,757)	(550) 0	0	0
	Lebanon Aquatic District	6/30/2017	Proportion	5.2	1.2	29,823	6,883		5,735	1,148	0	0	0	0
	Lebanon Aquatic District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(2,619)	(603) 46	(504) 159	(504)	(99)	0	0	0	0
2849 2849	Lebanon Aquatic District Lebanon Aquatic District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	841 1,424	46 79	269	46 79	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2015	Proportion	5.3	0.0	(19,714)	19	(1,114)	79	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2015	Contribution	5.3	0.0	(2,290)	0	(130)	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Proportion	5.4	4.4	(=,===)	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2850 2850	Lake County 4-H & Extension Service Lake County 4-H & Extension Service	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(48,267)	(2,732)	(9,107)	(2,732)	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Contribution	5.3	0.3	(40,267)	(2,732)	(9,107)	(2,732)	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Proportion	5.3	0.0	1.834	0	104	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Contribution	5.3	0.0	(4,503)	Ö	(253)	0	0	0	0	0	o o
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(7,620)	(6,209)		(1,411)	(1,411)	(1,411) (1,411	(565)	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(66,777)	(41,579)		(12,599)	(12,599)	(12,599) (3,782)) 0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(322)	(200)		(61)	(61)	(61			0
	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	23,040	9,747		4,431	4,431	885		0	0
	East Umatilla County Rural Fire Protection District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(432)	(183)		(83)	(83)	(17 0) 0	0	0
2851 2851	East Umatilla County Rural Fire Protection District East Umatilla County Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(49,241) 8,437	(11,365) 1,949	(9,469) 1,622	(9,469) 1,622	(1,896) 327	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	5.2	0.3	6,437	1,949	1,622	347	327	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	2,592	147	489	147	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	(10,487)	0	(592)	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	3,501	0	196	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Proportion	5.4	4.4	(43,112)	(35,128)		(7,984)	(7,984)	(7,984			
2852	Ochoco Irrigation District	6/30/2020	Contribution	5.4	4.4	(16,019)	(13,053)		(2,966)	(2,966)	(2,966			
2852	Ochoco Irrigation District	6/30/2019	Proportion	5.3	3.3	37,154	23,134		7,010	7,010	7,010			0
2852	Ochoco Irrigation District	6/30/2019	Contribution	5.3	3.3	(43,133)	(26,857)		(8,138)	(8,138)	(8,138) 0	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	5.2	2.2	(11,201)	(4,739)		(2,154)	(2,154)	(431		0	0
2852 2852	Ochoco Irrigation District Ochoco Irrigation District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(25,173) (3,299)	(10,650) (763)		(4,841) (634)	(4,841) (129)	(968	, 0	0	0
2852	Ochoco Irrigation District Ochoco Irrigation District	6/30/2017	Contribution	5.2	1.2	(14,360)	(3,312)		(2,762)	(550)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	5.3	0.3	70,856	4,011	13.369	4,011	(550)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Contribution	5.3	0.3	(16,824)	(954)		(954)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2015	Proportion	5.3	0.0	13,077	0	742	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2015	Contribution	5.3	0.0	(6,843)	0	(388)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	5,853	4,769		1,084	1,084	1,084			0
2853	Mill City Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	1,910	1,556	354	354	354	354	354	140	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number		Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2		Measurement Period +4		Recognized in
	Employer Name	Recognition								Expense		Expense		Subsequent Expense
2853 2853	Mill City Rural Fire Protection District Mill City Rural Fire Protection District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(5,563) 1,324	(3,463) 824	(1,050) 250	(1,050) 250	(1,050) 250	(1,050) 250	(313)	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	7,567	3,202	1,455	1,455	1,455	292	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(593)	(251)	(114)	(114)	(114)	(23)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	(5,340)	(1,232)	(1,027)	(1,027)	(205)	0	0	0	Ö
2853	Mill City Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	1,693	389	326	326	63	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(2,428)	(138)	(458)	(138)	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	314	19	59	19	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	384	0	24	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	67	0	2	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2854 2854	Sunset Empire Transportation District	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	0
2854 2854	Sunset Empire Transportation District Sunset Empire Transportation District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	0	0	0	0	0	0	0	0	0
2854 2854	Sunset Empire Transportation District Sunset Empire Transportation District	6/30/2016		5.3	0.3	0	0	0	0	0	0	0	0	0
2854 2854			Proportion Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
2854 2855	Sunset Empire Transportation District Harney Hospital	6/30/2015 6/30/2020	Proportion	5.4	0.0 4.4	(359,002)	(292,520)	(66,482)	(66,482)	(66,482)	(66,482)	(66,482)	(26,592)	
2855	Harney Hospital	6/30/2020	Contribution	5.4	4.4	(138,011)	(112,453)	(25,558)	(25,558)	(25,558)	(25,558)	(25,558)		
2855	Harney Hospital	6/30/2019	Proportion	5.3	3.3	(143,465)	(89,327)	(27,069)	(27,069)	(27,069)	(27,069)	(8,120)		0
2855	Harney Hospital	6/30/2019	Contribution	5.3	3.3	(561,007)	(349,307)	(105,850)	(105,850)	(105,850)	(105,850)	(31,757)		Ö
2855	Harney Hospital	6/30/2018	Proportion	5.2	2.2	966,028	408,703	185,775	185,775	185,775	37,153	(0.,.01)	0	Ö
2855	Harney Hospital	6/30/2018	Contribution	5.2	2.2	(503,852)	(213,167)	(96,895)	(96,895)	(96,895)	(19,377)	0	0	Ö
2855	Harney Hospital	6/30/2017	Proportion	5.2	1.2	44,197	10,201	8,499	8,499	1,702	0	0	0	o o
2855	Harney Hospital	6/30/2017	Contribution	5.2	1.2	(135,807)	(31,339)	(26,117)	(26,117)	(5,222)	0	0	0	0
2855	Harney Hospital	6/30/2016	Proportion	5.3	0.3	312,794	17,704	59,018	17,704	o′	0	0	0	0
2855	Harney Hospital	6/30/2016	Contribution	5.3	0.3	(144,202)	(8,162)	(27,208)	(8,162)	0	0	0	0	Ö
2855	Harney Hospital	6/30/2015	Proportion	5.3	0.0	316,962	0	17,942	0	0	0	0	0	Ö
2855	Harney Hospital	6/30/2015	Contribution	5.3	0.0	(86,577)	0	(4,902)	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Proportion	5.4	4.4	(5,734)	(4,672)	(1,062)	(1,062)	(1,062)	(1,062)	(1,062)		
2856	Mid-Columbia Council Of Governments	6/30/2020	Contribution	5.4	4.4	(3,382)	(2,756)	(626)	(626)	(626)	(626)	(626)		
2856	Mid-Columbia Council Of Governments	6/30/2019	Proportion	5.3	3.3	4,129	2,571	779	779	779	779	234		0
2856	Mid-Columbia Council Of Governments	6/30/2019	Contribution	5.3	3.3	(4,366)	(2,718)	(824)	(824)	(824)	(824)	(246)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Proportion	5.2	2.2	2,887	1,222	555	555	555	112	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Contribution	5.2	2.2	(2,776)	(1,174)	(534)	(534)	(534)	(106)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Proportion	5.2	1.2	(1,228)	(284)	(236)	(236)	(48)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Contribution	5.2	1.2	(1,903)	(439)	(366)	(366)	(73)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Proportion	5.3	0.3	(1,794)	(104)	(338)	(104)	0	0	0	0	0
2856 2856	Mid-Columbia Council Of Governments	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(1,522)	(87)	(287) (281)	(87)	0	0	0	0	0
	Mid-Columbia Council Of Governments	6/30/2015	Proportion	5.3		(4,966)	0		0	0	0	0	0	0
2856 2857	Mid-Columbia Council Of Governments Sunriver Service District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(1,665) (210,459)	(171,485)	(95) (38,974)	(38,974)	(38,974)	(38,974)	(38,974)	(15,589)	
2857	Sunriver Service District	6/30/2020	Contribution	5.4	4.4	58,551	47,708	10,843	10,843	10,843	10,843	10,843	4,336	0
2857	Sunriver Service District	6/30/2019	Proportion	5.3	3.3	(47,825)	(29,777)	(9,024)	(9,024)	(9,024)	(9,024)	(2,705)		0
2857	Sunriver Service District	6/30/2019	Contribution	5.3	3.3	(112.665)	(70.149)	(21,258)	(21.258)	(21,258)	(21.258)	(6.375)		0
2857	Sunriver Service District	6/30/2018	Proportion	5.2	2.2	138.815	58.730	26.695	26,695	26.695	5.340	(0,575)	ñ	Ö
2857	Sunriver Service District	6/30/2018	Contribution	5.2	2.2	(76,713)	(32,457)	(14,752)	(14,752)	(14,752)	(2,953)	n	ñ	Ö
2857	Sunriver Service District	6/30/2017	Proportion	5.2	1.2	5,937	1,369	1,142	1,142	227	(2,555)	0	0	0
2857	Sunriver Service District	6/30/2017	Contribution	5.2	1.2	(8,021)	(1,853)	(1,542)	(1,542)	(311)	0	0	0	ő
2857	Sunriver Service District	6/30/2016	Proportion	5.3	0.3	(258,829)	(14,649)	(48,836)	(14,649)	0	0	0	0	0
2857	Sunriver Service District	6/30/2016	Contribution	5.3	0.3	(4,414)	(249)	(833)	(249)	0	0	0	0	ō
2857	Sunriver Service District	6/30/2015	Proportion	5.3	0.0	(127,817)	. 0	(7,237)	° o′	0	0	0	0	0
2857	Sunriver Service District	6/30/2015	Contribution	5.3	0.0	(3,418)	0	(193)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Proportion	5.4	4.4	4,357	3,550	807	807	807	807	807	322	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Contribution	5.4	4.4	(17,780)	(14,487)	(3,293)	(3,293)	(3,293)	(3,293)	(3,293)		
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	5.3	3.3	(427)	(265)	(81)	(81)	(81)	(81)	(22)		0
2858	Nesika Beach-Ophir Water District	6/30/2019	Contribution	5.3	3.3	(4,751)	(2,959)	(896)	(896)	(896)	(896)	(271)	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	5.2	2.2	42,971	18,179	8,264	8,264	8,264	1,651	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Contribution	5.2	2.2	(2,411)	(1,019)	(464)	(464)	(464)	(91)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	5.2	1.2	(53,947)	(12,451)	(10,374)	(10,374)	(2,077)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Contribution	5.2	1.2	3,280	756	631	631	125	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	5.3	0.3	(3,294)	(184)	(622)	(184)	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	outnow/mnow/	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2858 2858	Nesika Beach-Ophir Water District Nesika Beach-Ophir Water District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(1,733) 7.891	(98)	(327) 446	(98)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Contribution	5.3	0.0	(167)	0	(7)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Proportion	5.4	4.4	216,996	176,812	40,184	40,184	40,184	40,184	40,184	16,076	0
2859	South Lane County Fire and Rescue	6/30/2020	Contribution	5.4	4.4	134,919	109,934	24,985	24,985	24,985	24,985	24,985	9,994	0
2859	South Lane County Fire and Rescue	6/30/2019	Proportion	5.3	3.3	(112,912)	(70,304)		(21,304)	(21,304)	(21,304	(6,392)		0
2859	South Lane County Fire and Rescue	6/30/2019	Contribution	5.3	3.3	39,554	24,628	7,463	7,463	7,463	7,463	2,239	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Proportion	5.2	2.2	503,815	213,151	96,888	96,888	96,888	19,375	0	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Contribution	5.2	2.2	157,490	66,629	30,287	30,287	30,287	6,055	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	5.2	1.2	(296,318)	(68,382)	(56,984)	(56,984)	(11,398)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Contribution	5.2	1.2	300,887	69,435	57,863	57,863	11,572	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	5.3	0.3	(289,209)	(16,369)		(16,369)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Contribution	5.3	0.3	106,463	6,028	20,087	6,028	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Proportion	5.3	0.0	(215,435)	0	(12,195)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Contribution	5.3	0.0	58,783	0	3,328	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2020	Proportion	5.4	4.4	96,732	78,819	17,913	17,913	17,913	17,913	17,913	7,167	0
2860	Coos County Airport District	6/30/2020	Contribution	5.4	4.4	(16,236)	(13,229)		(3,007)	(3,007)	(3,007	(3,007)		
2860	Coos County Airport District	6/30/2019	Proportion	5.3	3.3	(197,201)	(122,785)		(37,208)	(37,208)	(37,208	(11,161)		0
2860	Coos County Airport District	6/30/2019	Contribution	5.3	3.3	(22,166)	(13,802)		(4,182)	(4,182)	(4,182	(1,256)	0	0
2860	Coos County Airport District	6/30/2018	Proportion	5.2	2.2 2.2	112,671	47,667	21,668	21,668	21,668	4,331	0	0	0
2860	Coos County Airport District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(49,918)	(21,118)		(9,600)	(9,600)	(1,918	0	0	0
2860 2860	Coos County Airport District	6/30/2017	Proportion	5.2 5.2	1.2 1.2	(77,587)	(17,903)		(14,921)	(2,982)	0	0	0	0
2860	Coos County Airport District	6/30/2017	Contribution	5.3	0.3	(8,624) 9,352	(1,992)	(1,658) 1,765	(1,658) 527	(334)	0	0	0	0
2860	Coos County Airport District Coos County Airport District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(17,909)	527 (1,014)		(1,014)	0	0	0	0	0
2860	Coos County Airport District Coos County Airport District	6/30/2015	Proportion	5.3	0.0	8,785	(1,014)	(3,379)	(1,014)	0	0	0	0	0
2860	Coos County Airport District	6/30/2015	Contribution	5.3	0.0	(17,712)	0	(1,002)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2020	Proportion	5.4	4.4	9,514	7,752	1,762	1,762	1,762	1,762	1,762	704	0
2861	Mt Angel Fire District	6/30/2020	Contribution	5.4	4.4	8,475	6,906	1,569	1,569	1,569	1,569	1,569	630	0
2861	Mt Angel Fire District	6/30/2019	Proportion	5.3	3.3	(6,779)	(4,221)	(1,279)	(1,279)	(1,279)	(1,279			0
2861	Mt Angel Fire District	6/30/2019	Contribution	5.3	3.3	4,294	2,674	810	810	810	810	244		0
2861	Mt Angel Fire District	6/30/2018	Proportion	5.2	2.2	2.620	1,108	504	504	504	100	0	0	0
2861	Mt Angel Fire District	6/30/2018	Contribution	5.2	2.2	1,803	762	347	347	347	68	0	0	0
2861	Mt Angel Fire District	6/30/2017	Proportion	5.2	1.2	3,999	923	769	769	154	0	0	0	0
2861	Mt Angel Fire District	6/30/2017	Contribution	5.2	1.2	2,477	573	476	476	97	0	0	0	0
2861	Mt Angel Fire District	6/30/2016	Proportion	5.3	0.3	(2,565)	(145)	(484)	(145)	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2016	Contribution	5.3	0.3	2,930	165	553	165	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2015	Proportion	5.3	0.0	12,266	0	696	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2015	Contribution	5.3	0.0	2,055	0	115	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Proportion	5.4	4.4	(46,853)	(38,177)		(8,676)	(8,676)				
2864	Tri-City Water and Sanitary Authority	6/30/2020	Contribution	5.4	4.4	(8,635)	(7,036)		(1,599)	(1,599)	(1,599	(1,599)		
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	5.3	3.3	(67,143)	(41,807)		(12,668)	(12,668)	(12,668	(3,803)		0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Contribution	5.3	3.3	(20,638)	(12,850)		(3,894)	(3,894)	(3,894	(1,168)		0
2864 2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	5.2 5.2	2.2	34,265	14,498	6,589 (4,404)	6,589 (4,404)	6,589	1,320	0	0	0
	Tri-City Water and Sanitary Authority	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(22,903)	(9,691)			(4,404)	(883)	0	0	0
2864 2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	(3,096) (7,851)	(716) (1,811)		(595) (1,510)	(121) (301)	0	0	0	0
2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2016	Proportion	5.3	0.3	(2,749)	(154)		(1,310)	(301)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Contribution	5.3	0.3	(5,122)	(292)		(292)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Proportion	5.3	0.0	(7,667)	(232)	(432)	(232)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Contribution	5.3	0.0	(4,800)	0	(270)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Proportion	5.4	4.4	23,864	19.445	4,419	4.419	4,419	4.419	4.419	1,769	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Contribution	5.4	4.4	2,719	2,215	504	504	504	504	504	199	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	5.3	3.3	(4,378)	(2,726)		(826)	(826)	(826			0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Contribution	5.3	3.3	2,850	1,774	538	538	538	538	160		0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	5.2	2.2	(5,431)	(2,299)		(1,044)	(1,044)	(211		0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Contribution	5.2	2.2	767	323	148	148	148	27	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	5.2	1.2	21,984	5,072	4,228	4,228	844	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Contribution	5.2	1.2	3,054	706	587	587	119	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	5.3	0.3	(6,317)	(357)		(357)	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Contribution	5.3	0.3	1,832	102	346	102	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Proportion	5.3	0.0	(11,394)	0	(644)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Contribution	5.3	0.0	524	0	29	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Proportion	5.4	4.4	(415)	(338)		(77)	(77)				
2866	Jefferson Behavioral Health	6/30/2020	Contribution	5.4	4.4	(871)	(710)		(161)	(161)				
	Jefferson Behavioral Health	6/30/2019	Proportion	5.3	3.3	(361)	(225)	(68)	(68)	(68)	(68	(21)	0	0
2866 2866	Jefferson Behavioral Health	6/30/2019	Contribution	5.3	3.3	(982)	(612)		(185)	(185)				



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2866	Jefferson Behavioral Health	6/30/2018	Proportion	5.2	2.2	242	101	47	47	47	7	0	0	0
2866	Jefferson Behavioral Health	6/30/2018	Contribution	5.2 5.2	2.2 1.2	(777) (206)	(330)		(149) (40)	(149)	(32)	0	0	0
2866 2866	Jefferson Behavioral Health Jefferson Behavioral Health	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	(206)	(46)			(6) (25)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2016	Proportion	5.3	0.3	(250)	(15)			(23)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2016	Contribution	5.3	0.3	(462)	(27)		(27)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2015	Proportion	5.3	0.0	(446)	0	(26)		0	0	0	0	Ö
2866	Jefferson Behavioral Health	6/30/2015	Contribution	5.3	0.0	(471)	ō	(26)		ō	0	0	Ö	Ö
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Proportion	5.4	4.4	168,735	137,488		31,247	31,247	31,247	31,247	12,500	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Contribution	5.4	4.4	2,420	1,972	448	448	448	448	448	180	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Proportion	5.3	3.3	(83,894)	(52,236)			(15,829)	(15,829)		0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Contribution	5.3	3.3	29,206	18,184	5,511	5,511	5,511	5,511	1,651	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	5.2	2.2	52,129	22,054	10,025	10,025	10,025	2,004	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Contribution	5.2	2.2	(14,387)	(6,086)		(2,767)	(2,767)	(552)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	5.2	1.2	203,928	47,060		39,217	7,843	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Contribution	5.2	1.2	8,333	1,925	1,602	1,602	323	0	0	0	0
2867 2867	West Multnomah Soil And Water Conservation District West Multnomah Soil And Water Conservation District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(50,354) 33,455	(2,849)		(2,849) 1,895	0	0	0	0	0
2867 2867	West Multnomah Soil And Water Conservation District West Multnomah Soil And Water Conservation District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	33,455 (76,922)	1,895	6,312 (4,352)	1,895	0	0	0	0	0
2867	West Multnoman Soil And Water Conservation District West Multnomah Soil And Water Conservation District	6/30/2015	Proportion Contribution	5.3 5.3	0.0	(76,922) 19.449	0	(4,352) 1.099	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2010	Proportion	5.4	4.4	242,706	197,760		44.946	44,946	44.946	44.946	17,976	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Contribution	5.4	4.4	15,691	12,785		2,906	2.906	2,906	2.906	1,161	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Proportion	5.3	3.3	(87,765)	(54,647)		(16,559)	(16,559)	(16,559)	(4,970)		Ö
2869	Nehalem Bay Fire & Rescue	6/30/2019	Contribution	5.3	3.3	14,665	9,131	2,767	2,767	2,767	2,767	830		0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	5.2	2.2	58,564	24,778	11,262	11,262	11,262	2,254	0	Ö	Ö
2869	Nehalem Bay Fire & Rescue	6/30/2018	Contribution	5.2	2.2	(5,668)	(2,398)		(1,090)	(1,090)	(218)	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	5.2	1.2	(22,811)	(5,263)	(4,387)	(4,387)	(876)	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Contribution	5.2	1.2	11,124	2,568	2,139	2,139	429	0	0	0	Ö
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	5.3	0.3	108,620	6,150	20,494	6,150	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Contribution	5.3	0.3	3,634	204		204	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Proportion	5.3	0.0	17,006	0		0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Contribution	5.3	0.0	14,854	0	839	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Proportion	5.4	4.4	13,174	10,734			2,440	2,440	2,440		0
2870	Clackamas River Water Providers	6/30/2020	Contribution	5.4	4.4	6,926	5,643		1,283	1,283	1,283	1,283	511	0
2870	Clackamas River Water Providers	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(1,989) 4,627	(1,239) 2,881	(375) 873	(375) 873	(375) 873	(375) 873	(114) 262		0
2870 2870	Clackamas River Water Providers Clackamas River Water Providers	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	4,627 11,085	4,689	2,132	2,132	2,132	873 425	262	0	0
2870	Clackamas River Water Providers	6/30/2018	Contribution	5.2	2.2	6,754	2,857	1,299	1,299	1,299	259	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	5.2	1.2	4,190	966	806	806	160	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Contribution	5.2	1.2	9.805	2,261	1.886	1.886	375	0	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	5.3	0.3	(5.518)	(313)		(313)	0.0	0	0	0	Ö
2870	Clackamas River Water Providers	6/30/2016	Contribution	5.3	0.3	6,344	359	1,197	359	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Proportion	5.3	0.0	(10,022)	0	(567)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Contribution	5.3	0.0	6,497	0	367	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Proportion	5.4	4.4	614	500		114	114	114	114		0
2872	Emergency Communications of Southern Oregon	6/30/2020	Contribution	5.4	4.4	(759)	(618)			(141)	(141)			
2872	Emergency Communications of Southern Oregon	6/30/2019	Proportion	5.3	3.3	(629)	(391)			(119)	(119)			0
2872	Emergency Communications of Southern Oregon	6/30/2019	Contribution	5.3	3.3	(725)	(451)			(137)	(137)	(40)		0
2872	Emergency Communications of Southern Oregon	6/30/2018	Proportion	5.2	2.2	549	231	106	106	106	19	0	0	0
2872 2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(617) (249)	(260)			(119)	(22)	0	0	0
2872 2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2017	Contribution	5.2 5.2	1.2 1.2	(249)	(57)			(9)	0	0	0	0
2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2017	Proportion	5.2	1.2 0.3	(434)	(102)			(19)	0	0	0	0
2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2016	Contribution	5.3	0.3	(300)	(21)			0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Proportion	5.3	0.0	(518)	(19)	(28)		0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Contribution	5.3	0.0	(372)	n	(22)		0	0	0	0	0
2873	Mosier Fire District	6/30/2020	Proportion	5.4	4.4	(35,543)	(28,961)			(6,582)	(6,582)	(6,582)		
2873	Mosier Fire District	6/30/2020	Contribution	5.4	4.4	4,086	3,329		757	757	757	757	301	0
2873	Mosier Fire District	6/30/2019	Proportion	5.3	3.3	23,680	14,744		4,468	4,468	4,468	1,340		Ö
2873	Mosier Fire District	6/30/2019	Contribution	5.3	3.3	(5,078)	(3,162)		(958)	(958)	(958)			Ö
2873	Mosier Fire District	6/30/2018	Proportion	5.2	2.2	2,964	1,254	570	570	570	114	o o	0	C
2873	Mosier Fire District	6/30/2018	Contribution	5.2	2.2	(2,929)	(1,240)			(563)	(114)	0	0	C
2873	Mosier Fire District	6/30/2017	Proportion	5.2	1.2	16,041	3,701	3,085	3,085	616	0	0	0	(
2873	Mosier Fire District	6/30/2017	Contribution	5.2	1.2	(3,048)	(704)		(586)	(118)	0	0	0	(
2873	Mosier Fire District	6/30/2016	Proportion	5.3	0.3	(4,189)	(239)			0	0	0	0	0
2873	Mosier Fire District	6/30/2016	Contribution	5.3 5.3	0.3 0.0	1,146 (5,037)	66		66	0	0	0	0	0
2873	Mosier Fire District	6/30/2015	Proportion				0		0	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2873	Mosier Fire District	6/30/2015	Contribution	5.3	0.0	627	0	37	0	0	0	0	0	0
2874 2874	Umatilla-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	6,528 12,989	5,319 10,584		1,209 2,405	1,209 2,405	1,209 2,405	1,209 2,405	483 964	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	5.3	3.3	(7,859)	(4,893		(1,483)	(1,483)	(1,483)			0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Contribution	5.3	3.3	8,367	5,209		1,579	1,579	1,579	472		Ö
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	5.2	2.2	11,172	4,728		2,148	2,148	432	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Contribution	5.2	2.2	15,170	6,419		2,917	2,917	585	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	5.2	1.2	(1,141)	(265		(219)	(46)	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Contribution	5.2	1.2	11,469	2,645		2,206	439	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	5.3	0.3	(7,012)	(397			0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Contribution	5.3	0.3	7,964	449		449	0	0	0	0	0
2874 2874	Umatilla-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	17,185 9,354	0	975 529	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Proportion	5.4	4.4	4.347	3,542		805	805	805	805		0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Contribution	5.4	4.4	(1,502)	(1,224		(278)	(278)	(278)			
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	5.3	3.3	57,869	36,031	10,919	10,919	10.919	10.919	3,274		Ö
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Contribution	5.3	3.3	(1,974)	(1,230			(372)				Ö
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	5.2	2.2	(41,921)	(17,735	(8,062)	(8,062)	(8,062)	(1,611)	, o	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Contribution	5.2	2.2	11,495	4,862	2,211	2,211	2,211	440	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	5.2	1.2	3,322	766		639	127	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Contribution	5.2	1.2	(943)	(219		(181)	(38)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	5.3	0.3	(5,378)	(303		(303)	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Contribution	5.3	0.3	3,786	216		216	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Proportion	5.3 5.3	0.0 0.0	(9,846)	0	()	0	0	0	0	0	0
2876 2877	Oregon Municipal Electric Utilities Association Mid-Columbia Fire And Rescue V1-801	6/30/2015 6/30/2020	Contribution Proportion	5.4	4.4	6,831 526,881	429,310	000	97,571	97,571	97,571	97,571	39,026	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Contribution	5.4	4.4	16,470	13,420		3,050	3,050	3,050	3,050	1,220	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Proportion	5.3	3.3	(426,726)	(265,698		(80,514)	(80,514)	(80,514)			Ö
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Contribution	5.3	3.3	38,878	24,208		7,335	7,335	7,335	2,203	Ö	Ö
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Proportion	5.2	2.2	196,255	83,032	37,741	37,741	37,741	7,550	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Contribution	5.2	2.2	65,182	27,577		12,535	12,535	2,507	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	5.2	1.2	(336,171)	(77,579		(64,648)	(12,931)	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Contribution	5.2	1.2	113,886	26,282		21,901	4,381	0	0	0	0
2877 2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	5.3	0.3	(35,234)	(1,994		(1,994)	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801 Mid-Columbia Fire And Rescue V1-801	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	81,503 (231,184)	4,613 0		4,613 0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Contribution	5.3	0.0	93.117	0	5,272	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Proportion	5.4	4.4	65,472	53,348		12,124	12,124	12,124	12,124	4,852	0
2878	Yamhill Fire Protection District	6/30/2020	Contribution	5.4	4.4	4,109	3,348		761	761	761	761	304	Ö
2878	Yamhill Fire Protection District	6/30/2019	Proportion	5.3	3.3	(13,202)	(8,220	(2,491)	(2,491)	(2,491)	(2,491)	(747)	0	0
2878	Yamhill Fire Protection District	6/30/2019	Contribution	5.3	3.3	6,459	4,021	1,219	1,219	1,219	1,219	364	0	0
2878	Yamhill Fire Protection District	6/30/2018	Proportion	5.2	2.2	7,288	3,082		1,402	1,402	278	0	0	0
2878	Yamhill Fire Protection District	6/30/2018	Contribution	5.2	2.2	1,415	599		272	272	55	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Proportion	5.2	1.2	(22,561)	(5,205		(4,339)	(866)	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Contribution	5.2	1.2	3,529	813		679	134	0	0	0	0
2878 2878	Yamhill Fire Protection District Yamhill Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(27,061) 1,690	(1,531 95	(5,106) 319	(1,531) 95	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2015	Proportion	5.3	0.0	13,170	95		95	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2015	Contribution	5.3	0.0	(1,028)	0	(58)	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(118,620)	(73,858			(22,381)	(22,381)	(6,715)	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	911	567	172	172	172	172	51	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	31,293	13,239		6,018	6,018	1,203	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(13,492)	(5,707		(2,595)	(2,595)	(517)	0	0	0
2879 2879	LaGrande Rural Fire Protection District LaGrande Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(11,639) 2,963	(2,687 683		(2,238) 570	(449) 113	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	5.3	0.3	(789)	(44		(44)	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	3,293	188		188	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	44,883	0	2,543	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	3,213	0	183	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2020	Proportion	5.4	4.4	(29,369,198)	(23,930,458		(5,438,740)	(5,438,740)	(5,438,740)	(5,438,740)	(2,175,498)	0
2880	Oregon Health & Science University	6/30/2020	Contribution	5.4	4.4	4,292,217	3,497,362		794,855	794,855	794,855	794,855	317,942	0
2880	Oregon Health & Science University	6/30/2019	Proportion	5.3	3.3	(26,690,454)	(16,618,584		(5,035,935)	(5,035,935)	(5,035,935)	(1,510,779)	0	0
2880	Oregon Health & Science University	6/30/2019	Contribution	5.3	3.3	1,397,491	870,135		263,678	263,678	263,678	79,101	0	0
2880 2880	Oregon Health & Science University	6/30/2018	Proportion	5.2	2.2	(11,562,497)	(4,891,826		(2,223,557)	(2,223,557)	(444,712)		0	0
	Oregon Health & Science University	6/30/2018	Contribution	5.2	2.2	(1,629,060)	(689,217	(313,281)	(313,281)	(313,281)	(62,655)	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2880	Oregon Health & Science University	6/30/2017	Proportion	5.2	1.2	(13,832,620)	(3,192,144)	(2,660,119)	(2,660,119)	(532,025)		0	0	Cascoquoni Expono
2880	Oregon Health & Science University	6/30/2017	Contribution	5.2	1.2	5,029,701	1,160,701	967,250	967,250	193,451	0	0	0	
2880	Oregon Health & Science University	6/30/2016	Proportion	5.3	0.3	(30,030,292)	(1,699,827)	(5,666,093)	(1,699,827)	0	0	0	0	
2880	Oregon Health & Science University	6/30/2016	Contribution	5.3	0.3	(781,178)	(44,218)	(147,392)	(44,218)	0	0	0	0	(
2880	Oregon Health & Science University	6/30/2015	Proportion	5.3	0.0	(31,310,440)	0	(1,772,290)	0	0	0	0	0	
2880	Oregon Health & Science University	6/30/2015	Contribution	5.3	0.0	(2,477,376)	0	(140,231)	0	0	0	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2020	Proportion	5.4	4.4	1,730	1,410	320	320	320	320		130	
2881	Lake Chinook Fire and Rescue District	6/30/2020	Contribution	5.4	4.4	1,729	1,409	320	320	320	320		129	
2881 2881	Lake Chinook Fire and Rescue District Lake Chinook Fire and Rescue District	6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(4,959) (908)	(3,087)	(936) (171)	(936) (171)	(936)	(936			
2881	Lake Chinook Fire and Rescue District Lake Chinook Fire and Rescue District	6/30/2019 6/30/2018	Proportion	5.3 5.2	3.3 2.2	(908)	1,088	(171)	(171)	(171) 495	(171)	(53)) 0	
2881	Lake Chinook Fire and Rescue District	6/30/2018	Contribution	5.2	2.2	2,044	865	393	393	393	79	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	5.2	1.2	(171)	(39)	(33)	(33)	(6)	19	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2017	Contribution	5.2	1.2	710	162	137	137	25	0	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	5.3	0.3	(3,821)	(216)	(721)	(216)	0	0	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2016	Contribution	5.3	0.3	2,405	135	454	135	0	0	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2015	Proportion	5.3	0.0	21,214	0	1,199	0	0	0	0	0	
2881	Lake Chinook Fire and Rescue District	6/30/2015	Contribution	5.3	0.0	1,277	0	72	0	0	0	0	0	
2883	Lane Fire Authority	6/30/2020	Proportion	5.4	4.4	(812,438)	(661,987)	(150,451)	(150,451)	(150,451)	(150,451			
2883	Lane Fire Authority	6/30/2020	Contribution	5.4	4.4	79,650	64,900	14,750	14,750	14,750	14,750		5,900	
2883	Lane Fire Authority	6/30/2019	Proportion	5.3	3.3	237,682	147,990	44,846	44,846	44,846	44,846		0	
2883	Lane Fire Authority	6/30/2019	Contribution	5.3	3.3	(176,056)	(109,620)	(33,218)	(33,218)	(33,218)	(33,218) 0	
2883	Lane Fire Authority	6/30/2018	Proportion	5.2	2.2	1,076,133	455,286	206,949	206,949	206,949	41,388		0	
2883	Lane Fire Authority	6/30/2018	Contribution	5.2	2.2	(17,184)	(7,269)	(3,305)	(3,305)	(3,305)	(659)) 0	0	
2883 2883	Lane Fire Authority	6/30/2017	Proportion	5.2 5.2	1.2 1.2	43,234 230,042	9,974 53,086	8,315 44,239	8,315 44,239	1,659 8,847	0	0	0	
2883	Lane Fire Authority Lane Fire Authority	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	0.3	(261,808)	(14,818)	(49,398)	(14,818)	8,847	0	0	0	
2883	Lane Fire Authority	6/30/2016	Contribution	5.3	0.3	142,621	8,071	26,910	8,071	0	0	0	0	
2883	Lane Fire Authority	6/30/2015	Proportion	5.3	0.0	(113,640)	0,071	(6,435)	0,071	0	0	0	0	
2883	Lane Fire Authority	6/30/2015	Contribution	5.3	0.0	74,220	0	4,200	0	0	0	0	0	
2884	North Central Public Health District	6/30/2020	Proportion	5.4	4.4	(498,173)	(405,919)	(92,254)	(92,254)	(92,254)	(92,254	(92,254)	(36,903)	
2884	North Central Public Health District	6/30/2020	Contribution	5.4	4.4	49,524	40,353	9,171	9,171	9,171	9,171	9,171	3,669	· ·
2884	North Central Public Health District	6/30/2019	Proportion	5.3	3.3	276,959	172,447	52,256	52,256	52,256	52,256	15,679	0	(
2884	North Central Public Health District	6/30/2019	Contribution	5.3	3.3	(81,045)	(50,461)	(15,292)	(15,292)	(15,292)	(15,292	(4,585)	0	(
2884	North Central Public Health District	6/30/2018	Proportion	5.2	2.2	104,950	44,401	20,183	20,183	20,183	4,035	0	0	(
2884	North Central Public Health District	6/30/2018	Contribution	5.2	2.2	14,220	6,015	2,735	2,735	2,735	545	0	0	(
2884	North Central Public Health District	6/30/2017	Proportion	5.2	1.2	225,653	52,073	43,395	43,395	8,678	0	0	0	(
2884	North Central Public Health District	6/30/2017	Contribution	5.2	1.2	25,485	5,881	4,901	4,901	980	0	0	0	(
2884 2884	North Central Public Health District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(359,597) 47.077	(20,357)	(67,848) 8.882	(20,357)	0	0	0	0	(
2884	North Central Public Health District North Central Public Health District	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3	47,077 999,906	2,667	8,882 56,596	2,667	0	0	0	0	(
2884	North Central Public Health District	6/30/2015	Proportion Contribution	5.3	0.0	(6,248)	0	(353)	0	0	0	0	0	(
2885	Siletz Rural Fire Protection District	6/30/2020	Proportion	5.4	4.4	(78,686)	(64,115)	(14,571)	(14,571)	(14,571)	(14,571	•	(5,831)	(
2885	Siletz Rural Fire Protection District	6/30/2020	Contribution	5.4	4.4	1,509	1,230	279	(14,371)	(14,371)	279		114	(
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	5.3	3.3	(22,634)	(14,092)	(4,271)	(4,271)	(4,271)	(4,271			Č
2885	Siletz Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(7,034)	(4,380)	(1,327)	(1,327)	(1,327)	(1,327			Č
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	6,621	2,802	1,273	1,273	1,273	256		0	Ċ
2885	Siletz Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	2,193	927	422	422	422	83	0	0	(
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	2,031	467	391	391	76	0	0	0	(
2885	Siletz Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	1,382	318	266	266	52	0	0	0	(
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	(49,610)	(2,810)	(9,360)	(2,810)	0	0	0	0	(
2885	Siletz Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	5,277	297	996	297	0	0	0	0	
2885	Siletz Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	80,572	0	4,562	0	0	0	0	0	
2885 2886	Siletz Rural Fire Protection District	6/30/2015	Contribution	5.3 5.4	0.0	(412)	(440.517)	(22)	(400 570)	(400 570)	(400 570	(400 ====	(40.000)	
2886 2886	Idanha-Detroit Rural Fire Protection District Idanha-Detroit Rural Fire Protection District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(543,089) 1.966	(442,517) 1.602	(100,572) 364	(100,572) 364	(100,572) 364	(100,572 364) (100,572) 364	(40,229) 146	
2886	Idanna-Detroit Rural Fire Protection District Idanha-Detroit Rural Fire Protection District	6/30/2020	Proportion	5.4 5.3	4.4 3.3	1,966 (229,153)	1,602 (142,681)	(43,236)	(43,236)	(43,236)	(43,236			
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Contribution	5.3	3.3	(63,839)	(39,749)	(12,045)	(12,045)	(12,045)	(12,045			
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Proportion	5.2	2.2	358,903	151,843	69,020	69,020	69,020	13,803		, 0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Contribution	5.2	2.2	(56,666)	(23,975)	(10,897)	(10,897)	(10,897)	(2,181		0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	5.2	1.2	212,946	49.142	40,951	40.951	8,191	(2,101)	. 0	0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Contribution	5.2	1.2	40,521	9,353	7,792	7,792	1,561	0	0	0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Contribution	5.3	0.3	31,835	1,800	6,007	1,800	0	0	0	0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Contribution	5.3	0.0	571	0	31	0	0	0	0	0	
2887	Umatilla County Fire District #1	6/30/2020	Proportion	5.4	4.4	251,009	204,526	46,483	46,483	46,483	46,483	46,483	18,594	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Manager (D)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2887	Umatilla County Fire District #1	6/30/2020	Contribution	5.4	4.4	193,668	157,804	35,864	35,864	35,864	35,864	35,864	14,348	0
2887 2887	Umatilla County Fire District #1 Umatilla County Fire District #1	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(271,944) 94,560	(169,324) 58,876	(51,310) 17,842	(51,310) 17,842	(51,310) 17,842	(51,310) 17,842	(15,394) 5,350	0	0
2887	Umatilla County Fire District #1	6/30/2019	Proportion	5.2	2.2	1,395,950	590,594	268,452	268,452	268,452	53,690	0,330	0	0
2887	Umatilla County Fire District #1	6/30/2018	Contribution	5.2	2.2	(116,221)	(49,171)	(22,350)	(22,350)	(22,350)	(4,471)	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	5.2	1.2	(148,530)	(34,278)		(28,563)	(5,715)	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Contribution	5.2	1.2	101,342	23,386	19,489	19,489	3,897	0	0	0	0
2887 2887	Umatilla County Fire District #1 Umatilla County Fire District #1	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	132,019 120.867	7,474 6,842	24,909 22,805	7,474 6,842	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Proportion	5.3	0.0	115,040	0,042	6,510	0,042	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Contribution	5.3	0.0	134,477	0	7,612	0	0	0	Ö	0	0
2888	Oak Lodge Water Services District	6/30/2020	Proportion	5.4	4.4	(266,871)	(217,450)		(49,421)	(49,421)	(49,421)	(49,421)	(19,766)	0
2888 2888	Oak Lodge Water Services District	6/30/2020	Contribution	5.4 5.3	4.4 3.3	553,297	450,835 (60,323)	102,462 (18,279)	102,462 (18,279)	102,462 (18,279)	102,462 (18,279)	102,462	40,987	0
2888 2888	Oak Lodge Water Services District Oak Lodge Water Services District	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(96,881) 245,464	(60,323) 152.836	(18,279) 46,314	(18,279) 46,314	(18,279) 46,314	(18,279) 46,314	(5,486) 13.894	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	5.2	2.2	(192,082)	(81,265)	(36,939)	(36,939)	(36.939)	(7.387)	13,094	0	0
2888	Oak Lodge Water Services District	6/30/2018	Contribution	5.2	2.2	(50,108)	(21,200)	(9,636)	(9,636)	(9,636)	(1,928)	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	5.2	1.2	(243,700)	(56,240)	(46,865)	(46,865)	(9,375)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Contribution	5.2	1.2	68,518	15,810	13,177	13,177	2,633	0	0	0	0
2888 2888	Oak Lodge Water Services District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(296,396) 23,753	(16,776) 1,348	(55,924) 4.481	(16,776) 1,348	0	0	0	0	0
2888	Oak Lodge Water Services District Oak Lodge Water Services District	6/30/2015	Proportion	5.3	0.3	(244,361)	1,348	(13,831)	1,348	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2015	Contribution	5.3	0.0	62,073	0	3,513	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Proportion	5.4	4.4	(529,693)	(431,602)	(98,091)	(98,091)	(98,091)	(98,091)	(98,091)	(39,238)	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Contribution	5.4	4.4	(12,431)	(10,129)		(2,302)	(2,302)	(2,302)	(2,302)	(921)	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Proportion	5.3	3.3	628,302	391,206	118,548	118,548	118,548	118,548	35,562	0	0
2889 2889	Mid-Valley Behavioral Care Network Mid-Valley Behavioral Care Network	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(23,369)	(14,551)	(4,409)	(4,409)	(4,409)	(4,409)	(1,324)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Contribution	5.2	2.2	124,652	52,736	23,972	23,972	23,972	4,792	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Contribution	5.2	1.2	32,807	7,571	6,309	6,309	1,262	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Proportion	5.4	4.4	55,548	45,261	10,287	10,287	10,287	10,287	10,287	4,113	0
2890 2890	Central Cascades Fire and EMS Central Cascades Fire and EMS	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(2,588)	(2,109)	(479)	(479)	(479)	(479)	(479)	(193)	0
2890	Central Cascades Fire and EMS	6/30/2019	Contribution	5.3	3.3	5,770	3,592	1,089	1,089	1,089	1,089	325	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Contribution	5.2	2.2	2,335	988	449	449	449	90	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Proportion	5.4	4.4	127,587	103,960	23,627	23,627	23,627	23,627	23,627	9,452	0
2891 2891	Grant County Emergency Communications Agency Grant County Emergency Communications Agency	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	17,891	14,578	3,313	3,313	3,313	3,313	3,313	1,326	0
2891	Grant County Emergency Communications Agency Grant County Emergency Communications Agency	6/30/2019	Contribution	5.3	3.3	24.930	15,522	4,704	4.704	4.704	4.704	1,410	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Contribution	5.2	2.2	6,627	2,805	1,274	1,274	1,274	257	0	0	0
2892	Lake Health District	6/30/2020	Proportion	5.4	4.4	(17,746)	(14,460)		(3,286)	(3,286)	(3,286)	(3,286)	(1,316)	0
2892 2892	Lake Health District Lake Health District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0 14,977	9,325	0 2,826	0 2,826	0 2,826	0 2,826	0 847	0	0
2892	Lake Health District	6/30/2019	Contribution	5.3	3.3	3,956	2,464	746	746	746	746	226	0	0
2892	Lake Health District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2018	Contribution	5.2	2.2	3,287	1,391	632	632	632	127	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2020	Proportion	5.4	4.4	(12,691)	(10,341)	(2,350)	(2,350)	(2,350)	(2,350)	(2,350)	(941)	0
2893 2893	Pleasant Hill Goshen Fire & Rescue Pleasant Hill Goshen Fire & Rescue	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	45,356 17.480	36,957 10,884	8,399 3,298	8,399 3,298	8,399 3,298	8,399 3,298	8,399 990	3,361	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2019	Contribution	5.3	3.3	4.361	2,715	3,298 823	3,298	3,298 823	3,298	990 246	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Proportion	5.2	2.2	206,579	87,398	39,727	39,727	39,727	7,944	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Contribution	5.2	2.2	8,640	3,657	1,661	1,661	1,661	335	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2017	Proportion	5.2	1.2	(77,775)	(17,947)		(14,957)	(2,990)	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2017	Contribution	5.2	1.2	33,925	7,829	6,524	6,524	1,305	0	0	0	0
2893 2893	Pleasant Hill Goshen Fire & Rescue Pleasant Hill Goshen Fire & Rescue	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(105,565) (7,832)	(5,975) (447)		(5,975) (447)	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2015	Proportion	5.3	0.0	48,397	(447)	2,742	(447)	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2015	Contribution	5.3	0.0	(16,712)	0	(947)	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Proportion	5.4	4.4	9,017	7,347	1,670	1,670	1,670	1,670	1,670	667	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Contribution	5.4	4.4	185	151	34	34	34	34	34	15	0
2894 2894	Greater Toledo Pool Recreation District	6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	0 1,373	0 855	0 259	0 259	0 259	0 259	0 78	0	0
	Greater Toledo Pool Recreation District Greater Toledo Pool Recreation District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	1,3/3	855	259 0	259	259	259 0	/8 0	0	0
2894														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employee Name	Period for Initial Recognition	Source of Employer	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2895	Western Lane Fire and EMS Authority	6/30/2020	Proportion	5.4	4.4	Outriow/(initiow)	Outriow/(iriilow)	Expense 0	Cxperise		Expense 0	Cxperise	Expense 0	Subsequent Expens
2895	Western Lane Fire and EMS Authority	6/30/2020	Contribution	5.4	4.4	124,623	101,545	23,078	23,078	23,078	23,078	23,078	9,233	
2895	Western Lane Fire and EMS Authority	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2895	Western Lane Fire and EMS Authority	6/30/2019	Contribution	5.3	3.3	41,677	25,949	7,864	7,864	7,864	7,864	2,357	0	(
2896	CareOregon Inc	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
2896	CareOregon Inc	6/30/2020	Contribution	5.4	4.4	33,063	26,940	6,123	6,123	6,123	6,123	6,123		9
2896	CareOregon Inc	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2896	CareOregon Inc	6/30/2019	Contribution	5.3	3.3	20,096	12,512		3,792	3,792	3,792	1,136	0	
2897 2897	Morrow County Morrow County	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	1,050	0 856	•	194	0 194	194	0 194	0	
2900	Clatsop Community College	6/30/2020	Proportion	5.4	4.4	476,371	388,154		88,217	88,217	88,217	88,217	35,286	
2900	Clatsop Community College	6/30/2020	Contribution	5.4	4.4	(457,997)	(373,183			(84,814)	(84,814)			
2900	Clatsop Community College	6/30/2019	Proportion	5.3	3.3	1,134,160	706,176		213,992	213,992	213,992	64,200	0	
2900	Clatsop Community College	6/30/2019	Contribution	5.3	3.3	(474,396)	(295,378) (89,509)	(89,509)	(89,509)	(89,509)	(26,851)	0	(
2900	Clatsop Community College	6/30/2018	Proportion	5.2	2.2	328,007	138,773		63,078	63,078	12,617	0	0	(
2900	Clatsop Community College	6/30/2018	Contribution	5.2	2.2	(320,291)	(135,509			(61,594)	(12,321)) 0	0	(
2900	Clatsop Community College	6/30/2017	Proportion	5.2	1.2	(93,729)	(21,629			(3,604)	0	0	0	(
2900	Clatsop Community College	6/30/2017	Contribution	5.2	1.2	(165,683)	(38,235			(6,373)	0	0	0	
2900 2900	Clatsop Community College	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	290,338 (210,412)	16,433		16,433 (11,912)	0	0	0	0	
2900	Clatsop Community College Clatsop Community College	6/30/2015	Proportion Proportion	5.3	0.3	(210,412)	(11,912	(39,700)		0	0	0	0	
2900	Clatsop Community College	6/30/2015	Contribution	5.3	0.0	(66,594)	0	(/- /		0	0	0	0	
2901	Blue Mountain Community College	6/30/2020	Proportion	5.4	4.4	400,585	326,403		74,182	74,182	74,182	74,182	29,675	
2901	Blue Mountain Community College	6/30/2020	Contribution	5.4	4.4	(378,717)	(308,584			(70,133)	(70,133)			,
2901	Blue Mountain Community College	6/30/2019	Proportion	5.3	3.3	(1,057,799)	(658,629			(199,585)	(199,585)			
2901	Blue Mountain Community College	6/30/2019	Contribution	5.3	3.3	(514,876)	(320,584	(97,146)	(97,146)	(97,146)	(97,146)	(29,146)	0	(
2901	Blue Mountain Community College	6/30/2018	Proportion	5.2	2.2	468,332	198,140		90,064	90,064	18,012	0	0	(
2901	Blue Mountain Community College	6/30/2018	Contribution	5.2	2.2	(520,670)	(220,283			(100,129)	(20,025)) 0	0	(
2901	Blue Mountain Community College	6/30/2017	Proportion	5.2	1.2	254,220	58,668		48,888	9,780	0	0	0	(
2901 2901	Blue Mountain Community College	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	(138,837) 519,491	(32,041 29,406		(26,699) 29,406	(5,342)	0	0	0	
2901	Blue Mountain Community College Blue Mountain Community College	6/30/2016	Proportion Contribution	5.3	0.3	(156.804)	29,406			0	0	0	0	
2901	Blue Mountain Community College	6/30/2015	Proportion	5.3	0.0	(188,008)	(0,074	(10,643)		0	0	0	0	
2901	Blue Mountain Community College	6/30/2015	Contribution	5.3	0.0	(21,140)	0	(1,195)		0	0	0	0	
2902	Treasure Valley Community College	6/30/2020	Proportion	5.4	4.4	(2,147,661)	(1,749,946			(397,715)	(397,715)	(397,715)	(159,086))
2902	Treasure Valley Community College	6/30/2020	Contribution	5.4	4.4	(405,123)	(330,100	(75,023)	(75,023)	(75,023)	(75,023)	(75,023)	(30,008)) (
2902	Treasure Valley Community College	6/30/2019	Proportion	5.3	3.3	380,395	236,849		71,773	71,773	71,773	21,530	0	(
2902	Treasure Valley Community College	6/30/2019	Contribution	5.3	3.3	(805,941)	(501,813			(152,064)	(152,064)	(45,621)	0	(
2902	Treasure Valley Community College	6/30/2018	Proportion	5.2	2.2	(1,399,331)	(592,025			(269,102)	(53,821)) 0	0	(
2902 2902	Treasure Valley Community College	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	(454,335) (552,100)	(192,219 (127,408			(87,372) (21,235)	(17,475)) 0	0	
2902	Treasure Valley Community College Treasure Valley Community College	6/30/2017	Proportion Contribution	5.2	1.2	(438,210)	(127,408		(84,271)	(21,235)	0	0	0	
2902	Treasure Valley Community College	6/30/2016	Proportion	5.3	0.3	242,944	13,754		13,754	(10,000)	0	0	0	
2902	Treasure Valley Community College	6/30/2016	Contribution	5.3	0.3	(406,753)	(23,023			0	0	0	0	
2902	Treasure Valley Community College	6/30/2015	Proportion	5.3	0.0	639,528	(_0,=_0		0	0	0	0	0	
2902	Treasure Valley Community College	6/30/2015	Contribution	5.3	0.0	(337,005)	0	(19,075)	0	0	0	0	0	
2903	Umpqua Community College	6/30/2020	Proportion	5.4	4.4	(463,666)	(377,802			(85,864)	(85,864)			
2903	Umpqua Community College	6/30/2020	Contribution	5.4	4.4	(629,374)	(512,823			(116,551)	(116,551)) (116,551)	(46,619)	
2903	Umpqua Community College	6/30/2019	Proportion	5.3	3.3	798,367	497,097		150,635	150,635	150,635	45,192	0	9
2903 2903	Umpqua Community College Umpqua Community College	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(835,217) (1,156.898)	(520,041 (489,458			(157,588) (222,480)	(157,588) (44,498)		0	
2903	Umpqua Community College	6/30/2018	Contribution	5.2	2.2	(708,772)	(489,458			(222,480)	(27,262)		0	
2903	Umpqua Community College	6/30/2017	Proportion	5.2	1.2	(670,921)	(154,829			(25,806)	(27,202, 0	, 0	0	
2903	Umpqua Community College	6/30/2017	Contribution	5.2	1.2	(297,248)	(68,596			(11,433)	0	0	0	
2903	Umpqua Community College	6/30/2016	Proportion	5.3	0.3	(414,391)	(23,456			0	0	0	0	
2903	Umpqua Community College	6/30/2016	Contribution	5.3	0.3	(153,045)	(8,665			0	0	0	0	
2903	Umpqua Community College	6/30/2015	Proportion	5.3	0.0	213,314	0	12,074	0	0	0	0	0	
2903	Umpqua Community College	6/30/2015	Contribution	5.3	0.0	(216,241)	0	(12,241)	0	0	0	0	0	
2904	Lane Community College	6/30/2020	Proportion	5.4	4.4	(2,412,819)	(1,966,001			(446,818)	(446,818)			
2904	Lane Community College	6/30/2020	Contribution	5.4	4.4	(2,639,108)	(2,150,384			(488,724)	(488,724)			
2904	Lane Community College	6/30/2019	Proportion	5.3	3.3	1,344,817	837,339		253,739	253,739	253,739	76,122		
2904 2904	Lane Community College	6/30/2019	Contribution	5.3	3.3	(3,426,647)	(2,133,573		(646,537)	(646,537) (616,900)	(646,537)	(193,962)	0	
2904 2904	Lane Community College	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(3,207,878) (2,051,556)	(1,357,178 (867,966			(616,900)	(123,378) (78,906)		0	
2904 2904	Lane Community College Lane Community College	6/30/2017	Proportion	5.2	1.2	(2,338,110)	(539,562			(89,925)	(78,906)	, 0	0	
2904	Lane Community College	6/30/2017	Contribution	5.2	1.2	(1,424,044)	(328,624			(54,769)	0	0	0	
		0/00/2017		5.3	0.3	(3,330,655)	(188,530			(04,703)	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

			Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
2006 1906		Employer Name													Recognized in Subsequent Expense
Section of Column											CAPETISE 0	Cxperise 0	CAPETISE 0	Cxperise 0	O O
1906 Married Controls Colored 1906 1											0	0	0	0	0
Marco Commiss Coloring Color								0		0	0	0	0	0	0
Marie Comment Colors															0
May														(276,452)	0
March Communic Collabo														0	0
Second Committed Committ													(233,002)	0	0
Marcol Communic Childres													0	0	0
Marco Community Chilege												0	0	Ō	0
Miles Comment Cologs	2905	Mt Hood Community College	6/30/2017	Contribution	5.2	1.2	(2,505,222)	(578,130)	(481,773)	(481,773)	(96,357)	0	0	0	0
											0	•	0	0	0
Minor Communic College								(94,979)		(94,979)	0	0	0	-	0
Second Community Cade 600000 Processor 54 4.4 1.646.00 1.341.01 3.441.01								0		0	0	0	0	-	0
								1 2/1 61/		204.012	204.012	204.012	204 012		0
March Community Cologo Col															0
Number Community Codings															0
March Committy College 600/2016 600/20														Ō	0
Mansh Community Codes Code Proportion 5.2 1.2 1.916/129 24.2.272 207.723 207.723 207.725 0.0 0 0 0 0 0 0 0 0													0	0	0
Same Community College												(2,195)	0	0	0
Name Community Cologie 6000016 Projection 5.3 0.3 1,479 247 81,782 291,00 10 0 0 0 0 0 0 0 0												0	0	0	0
Parent Community Cology 60/001 60/0016									, ,		2,355	0	0	0	0
											0	0	0	0	0
Manuella Community Colorige								10,101			0	0	0	0	0
Clark-Arms Communic College								0		0	0	0	0	•	0
Classamas Community Oolege								(1,876,521)		(426,482)	(426,482)	(426,482)	(426,482)		0
2008 Clackamas Community Cologing 6302019 Contribution 5.3 3.3 £2,056,017 £1,277,799 (386,009)	2908	Clackamas Community College	6/30/2020	Contribution	5.4	4.4	(1,076,381)	(877,051)	(199,330)	(199,330)	(199,330)	(199,330)	(199,330)	(79,731)	0
2008 Clackamas Community Cofeging 69/30/18 Cortibation 5.2 2.2 2.200,086 98/4,78 49.4743 49.4743 88.587 0 0 0 0 0 0 0 0 0														0	0
2006 Cuchamas Community College 6030211													(116,072)	-	0
2886 Clacksames Community College 6302017 Contribution 5.2 1.2 4.88.81 89.881 82.400 15.481 0 0 0 0 0 0 0 0 0													0	0	0
2686 Clackamas Community College 600/2017 Propriorin 5.2 1.2 (65.478) (15.198) (125.918) (25.183) 0 0 0 0 0 0 0 0 0													0	0	0
Caucismas Community College 6930216 Proportion 5.3 0.3 922.866 52.220 174.686 52.220 0 0 0 0 0 0 0 0 0												-	0	0	0
2806 Clackamas Community College 61/02/116 Proportion 5.3 0.3 (828,899) (46,905) (15,358) (46,905) 0 0 0 0 0 0 0 0 0											(20,100)	-	0	Ö	Ö
Community College											0	0	0	0	0
2910 Lim-Berton Community College 630/0200 Proportion 5.4 4.4 (1.341.250) (1.092.870) (248.380) (248.380) (248.380) (248.380) (249.886)	2908	Clackamas Community College	6/30/2015	Proportion		0.0	1,679,381	0	95,061	0	0	0	0	0	0
2910 Lim-Berton Community College 630/2021 Contribution 5.4 4.4 (1.349,200) (1.099,840) (249,986								0		0	0	0	0	•	0
2910 Lim-Benton Community College 630/2019 Proportion 5.3 3.3 1,511,465 441,101 285,182															0
2910 Lim-Benton Community College 630/2019 Contribution 5.2 2.2 1,103,382 468,815 212,189 212,189 212,189 42,473 0 0 0 0 0 0 0 0 0															0
2910 Lim-Benton Community College 6/30/2018 Contribution 5.2 2.2 1,103,382 468,815 212,189 212,189 212,189 42,437 0 0 0 0 0 0 0 0 0														0	0
2910 Lim-Benton Community College 6/30/2017 Proportion 5.2 2.2 (1,487.293) (289.298) (286.018) (286.018) (286.018) (57.203) 0 0 0 0 0 0 0 0 0													(117,009)	0	0
Perfusion Community College													0	0	0
2910 Linn-Benton Community College 630/2016 Proportion 5.3 0.3 228.438 12.928 43.102 12.928 0 0 0 0 0 0 0 0 0												0	0	0	0
Linn-Benton Community College 6/30/2016 Contribution 5.3 0.3 (482.670) (27,320) (91,070) (27,320) 0 0 0 0 0 0 0 0 0											(27,569)	0	0	0	0
2910 Linn-Benton Community College 6/30/2015 Proportion 5.3 0.0 175,325 0 9,925 0 0 0 0 0 0 0 0 0											0	0	0	0	0
2918 Portland Community College 6/30/2012 Proprotion 5.3 0.0 (318.412) 0 (18.022) 0 0 0 0 0 0 0 0 0								(27,320)		(27,320)	0	0	0	0	0
Portland Community College Portland Commu								0		0	0	0	0	0	0
Portland Community College 6/30/2020 Contribution 5.4 4.4 (4.293.502) (3.498.409) (795.093) (795								(19 689 282)		(4 474 837)	(<u>4 474 937</u>)	(4 474 827)	(<u>4 474 837</u>)	(1 780 034)	0
Portland Community College 6/30/2019 Proportion 5.3 3.3 2,204,035 13,825,153 4,189,441 4,189,441 4,189,441 4,189,441 1,256,830 0															0
2918 Portland Community College 6/30/2019 Contribution 5.3 3.3 (8,031,448) (5,000,712) (1,515,368) (2,525,42) (3,652,42) (3,6														0	ő
Portland Community College 6/30/2018 Contribution 5.2 2.2 169/803.210 71/839.821 32,654/483													(454,608)	Ö	0
2918 Portland Community College 6/30/2017 Proportion 5.2 1.2 (173,805) (40,109) (33,424) (33,424) (6,685) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													0	0	0
Portland Community College 6/30/2017 Contribution 5.2 1.2 (2.467,135) (667,031) (472,526) (472,526) (94,505) 0 0 0 0 0 0 0 0 0												6,530,895	0	0	0
2918 Portland Community College 6/30/2016 Proportion 5.3 0.3 (1,559,193) (88,258) (294,187) (88,258) 0 0 0 0 2918 Portland Community College 6/30/2015 Contribution 5.3 0.3 (2,214,614) (125,354) (47,652) (125,354) 0 0 0 0 2918 Portland Community College 6/30/2015 Proportion 5.3 0.0 2,705,446 0 0 153,136 0												0	0	0	0
2918 Portland Community College 6/30/2016 Contribution 5.3 0.3 (2,214,614) (125,354) (417,852) (125,354) 0 0 0 0 2918 Portland Community College 6/30/2015 Proportion 5.3 0.0 2,705,446 0 153,136 0											(94,505)	0	0	0	0
2918 Portland Community College 6/30/2015 Proportion 5.3 0.0 2,705,446 0 153,136 0 </td <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>											0	0	0	0	0
2918 Portland Community College 6/30/2015 Contribution 5.3 0.0 (1,865,755) 0 (105,610) 0 <								(123,334)		(123,334)	0	0	0	0	0
2919 Chemeketa Community College (6/30/2020 Proportion 5.4 4.4 (5,358,175) (4,365,920) (992,255)								ő		Ö	0	0	0	Ö	ő
2919 Chemeketa Community College 6/30/2019 Proportion 5.3 3.3 1,898,975 1,182,381 358,297 358,297 358,297 358,297 358,297 107,490 0	2919	Chemeketa Community College	6/30/2020				(5,358,175)		(992,255)						0
														(164,263)	0
2919 Chemeketa Community College 6/30/2019 Contribution 5.3 3.3 2,858,346 1,779,724 539,311 539,311 539,311 539,311 161,791 0														-	0
	2919	Chemeketa Community College	6/30/2019	Contribution	5.3	3.3	2,858,346	1,779,724	539,311	539,311	539,311	539,311	161,791	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2919	Chemeketa Community College	6/30/2018	Proportion Proportion	5.2	2.2	(1,283,168)	(542,879)	(246,763)	(246,763)	(246,763)		Cxperise 0	Cxperise 0	O O
2919	Chemeketa Community College	6/30/2018	Contribution	5.2	2.2	(2,288,562)	(968,238)	(440,108)	(440,108)	(440,108)		0	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	5.2	1.2	1,826,683	421,543	351,285	351,285	70,258	0	0	0	0
2919	Chemeketa Community College	6/30/2017	Contribution	5.2	1.2	(1,365,860)	(315,200)	(262,665)	(262,665)	(52,535)	0	0	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	5.3	0.3	1,889,146	106,931	356,443	106,931	0	0	0	0	0
2919 2919	Chemeketa Community College	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(1,353,992)	(76,642)	(255,470) 121,605	(76,642)	0	0	0	0	0
2919	Chemeketa Community College Chemeketa Community College	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	2,148,385 (939,169)	0	(53,159)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2020	Proportion	5.4	4.4	(789,593)	(643,372)	(146,221)	(146,221)	(146,221)	(146,221)	(146,221)	(58,488)	0
2922	Roque Community College	6/30/2020	Contribution	5.4	4.4	(660,939)	(538,543)	(122,396)	(122,396)	(122,396)	(122,396)	(122,396)	(48,959)	0
2922	Rogue Community College	6/30/2019	Proportion	5.3	3.3	(193,818)	(120,680)	(36,569)	(36,569)	(36,569)	(36,569)	(10,973)	0	0
2922	Rogue Community College	6/30/2019	Contribution	5.3	3.3	(1,182,733)	(736,419)	(223,157)	(223,157)	(223,157)	(223,157)	(66,948)	0	0
2922	Rogue Community College	6/30/2018	Proportion	5.2	2.2	(1,288,111)	(544,969)	(247,714)	(247,714)	(247,714)		0	0	0
2922	Rogue Community College	6/30/2018	Contribution	5.2	2.2	(792,686)	(335,366)	(152,440)	(152,440)	(152,440)	(30,486)	0	0	0
2922	Rogue Community College	6/30/2017	Proportion	5.2	1.2	431,576	99,596	82,995	82,995	16,601	0	0	0	0
2922	Rogue Community College	6/30/2017	Contribution	5.2	1.2	(406,280)	(93,756)	(78,131)	(78,131)	(15,625)	0	0	0	0
2922 2922	Rogue Community College Rogue Community College	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	501,257 (296.188)	28,372 (16,763)	94,577 (55,885)	28,372 (16,763)	0	0	0	0	0
2922	Rogue Community College Rogue Community College	6/30/2015	Proportion	5.3 5.3	0.3	(296,188)	(10,763)	(55,885)	(10,763)	0	0	0	0	0
2922	Rogue Community College	6/30/2015	Contribution	5.3	0.0	(170,582)	0	(9,657)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2020	Proportion	5.4	4.4	216,295	176,240	40,055	40,055	40,055	40,055	40,055	16,020	0
2995	Oregon Coast Community College	6/30/2020	Contribution	5.4	4.4	(103,207)	(84,095)	(19,112)	(19,112)	(19,112)	(19,112)	(19,112)	(7,647)	0
2995	Oregon Coast Community College	6/30/2019	Proportion	5.3	3.3	192,873	120,091	36,391	36,391	36,391	36,391	10,918	0	0
2995	Oregon Coast Community College	6/30/2019	Contribution	5.3	3.3	(224,744)	(139,934)	(42,405)	(42,405)	(42,405)	(42,405)	(12,719)	0	0
2995	Oregon Coast Community College	6/30/2018	Proportion	5.2	2.2	301,532	127,571	57,987	57,987	57,987	11,597	0	0	0
2995	Oregon Coast Community College	6/30/2018	Contribution	5.2	2.2	(258,084)	(109,188)	(49,632)	(49,632)	(49,632)	(9,924)	0	0	0
2995	Oregon Coast Community College	6/30/2017	Proportion	5.2	1.2	420,664	97,076	80,897	80,897	16,179	0	0	0	0
2995 2995	Oregon Coast Community College Oregon Coast Community College	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(67,669) (315,811)	(15,617) (17,876)	(13,013) (59,587)	(13,013) (17,876)	(2,604)	0	0	0	0
2995	Oregon Coast Community College	6/30/2016	Contribution	5.3	0.3	(42,470)	(2,405)	(8,013)	(2,405)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2015	Proportion	5.3	0.0	(126,736)	(2,403)	(7,176)	(2,403)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2015	Contribution	5.3	0.0	(43,159)	0	(2,444)	0	Ö	0	0	Ö	Ö
2996	Columbia Gorge Community College	6/30/2020	Proportion	5.4	4.4	(253,067)	(206,203)	(46,864)	(46,864)	(46,864)	(46,864)	(46,864)	(18,747)	0
2996	Columbia Gorge Community College	6/30/2020	Contribution	5.4	4.4	(136,757)	(111,432)	(25,325)	(25,325)	(25,325)	(25,325)	(25,325)	(10,132)	0
2996	Columbia Gorge Community College	6/30/2019	Proportion	5.3	3.3	(88,732)	(55,248)	(16,742)	(16,742)	(16,742)	(16,742)	(5,022)	0	0
2996	Columbia Gorge Community College	6/30/2019	Contribution	5.3	3.3	(250,194)	(155,782)	(47,206)	(47,206)	(47,206)	(47,206)	(14,164)	0	0
2996	Columbia Gorge Community College	6/30/2018	Proportion	5.2	2.2	(134,215)	(56,782)	(25,811)	(25,811)	(25,811)	(5,160)	0	0	0
2996 2996	Columbia Gorge Community College Columbia Gorge Community College	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(207,054) (28.017)	(87,600) (6,465)	(39,818) (5,388)	(39,818) (5,388)	(39,818) (1,077)	(7,964)	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Contribution	5.2	1.2	(89,389)	(20,629)	(17,190)	(17,190)	(3,439)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	5.3	0.3	(908,504)	(51,424)	(171,416)	(51,424)	(5,459)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Contribution	5.3	0.3	(4,750)	(270)	(896)	(270)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2015	Proportion	5.3	0.0	(84,987)	o o	(4,812)	, o	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2015	Contribution	5.3	0.0	(116,291)	0	(6,581)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Proportion	5.4	4.4	(148,512)	(121,010)	(27,502)	(27,502)	(27,502)	(27,502)	(27,502)	(11,002)	0
2997	Tillamook Bay Community College	6/30/2020	Contribution	5.4	4.4	26,612	21,684	4,928	4,928	4,928	4,928	4,928	1,972	0
2997 2997	Tillamook Bay Community College Tillamook Bay Community College	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	100,226 (97,555)	62,404 (60,741)	18,911 (18,407)	18,911 (18,407)	18,911 (18,407)	18,911 (18,407)	5,671 (5,520)	0	0
2997	Tillamook Bay Community College Tillamook Bay Community College	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(97,555)	(60,741)	(18,407) 42,313	(18,407) 42,313	(18,407) 42,313	(18,407) 8,461	(5,520)	0	0
2997	Tillamook Bay Community College Tillamook Bay Community College	6/30/2018	Contribution	5.2 5.2	2.2	(113,202)	(47,892)	(21,770)	42,313 (21,770)	(21,770)	(4,352)	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Proportion	5.2	1.2	225,227	51,975	43,313	43,313	8,662	(4,352)	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Contribution	5.2	1.2	(37,033)	(8,545)	(7,122)	(7,122)	(1,423)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	5.3	0.3	82,488	4,668	15,564	4,668	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Contribution	5.3	0.3	(58,797)	(3,327)	(11,094)	(3,327)	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2015	Proportion	5.3	0.0	225,159	0	12,744	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2015	Contribution	5.3	0.0	(47,074)	0	(2,664)	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2020	Proportion	5.4 5.4	4.4	596,612	486,128	110,484	110,484	110,484	110,484	110,484	44,192	0
2998 2998	Southwestern Community College Southwestern Community College	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(789,385) 181,505	(643,203) 113,013	(146,182) 34,246	(146,182) 34,246	(146,182) 34,246	(146,182) 34,246	(146,182) 10,275	(58,475)	0
2998	Southwestern Community College Southwestern Community College	6/30/2019	Contribution	5.3 5.3	3.3	(816,505)	(508,389)	(154,058)	(154,058)	(154,058)	(154,058)	(46,215)	0	0
2998	Southwestern Community College	6/30/2018	Proportion	5.2	2.2	62.481	26,433	12.016	12.016	12,016	2.401	(+0,210)	0	0
2998	Southwestern Community College	6/30/2018	Contribution	5.2	2.2	(685,763)	(290,129)	(131,878)	(131,878)	(131,878)	(26,373)	0	0	0
2998	Southwestern Community College	6/30/2017	Proportion	5.2	1.2	325,744	75,172	62,643	62,643	12,529	(=2,5.0)	0	Õ	0
2998	Southwestern Community College	6/30/2017	Contribution	5.2	1.2	(484,563)	(111,823)	(93,185)	(93,185)	(18,638)	0	0	0	0
2998	Southwestern Community College	6/30/2016	Proportion	5.3	0.3	261,435	14,800	49,327	14,800	0	0	0	0	0
2998	Southwestern Community College	6/30/2016	Contribution	5.3	0.3	(323,999)	(18,339)	(61,132)	(18,339)	0	0	0	0	0
2998	Southwestern Community College	6/30/2015	Proportion	5.3	0.0	267,844	0	15,159	0	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

	Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
ver er Employer Name	Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense		Measurement Period +3 Expense		Measurement Period +5 Expense	Recognized in Subsequent Expense
Employer Name Southwestern Community College	Recognition 6/30/2015	Contribution	5.3	0.0	(245,441)	Outriow/(Inflow)	(13,891)		Expense	Expense	Expense	Expense	Subsequent Expense
Central Oregon Community College	6/30/2013	Proportion	5.4	4.4	(2,673,687)	(2,178,560)			•	(495,127)	•		0
Central Oregon Community College	6/30/2020	Contribution	5.4	4.4	(290,096)	(236,375)					(53,721)		0
Central Oregon Community College	6/30/2019	Proportion	5.3	3.3	(1,482,356)	(922,976)	(279,690)	(279,690)	(279,690)	(279,690)	(83,906)		0
Central Oregon Community College	6/30/2019	Contribution	5.3	3.3	(1,259,245)	(784,059)					(71,280)	0	0
Central Oregon Community College	6/30/2018	Proportion	5.2	2.2	203,491	86,092		39,133	39,133	7,826	0	0	0
Central Oregon Community College	6/30/2018	Contribution	5.2	2.2	(910,362)	(385,152)			(175,070)	(35,012)	0	0	0
Central Oregon Community College	6/30/2017	Proportion	5.2	1.2	14,056	3,244	2,703	2,703	541	0	0	0	0
Central Oregon Community College	6/30/2017	Contribution	5.2	1.2	(83,797)	(19,337)					0	0	0
Central Oregon Community College Central Oregon Community College	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(1,010,570) 72,045	(57,200) 4,080		(57,200) 4,080	0	0	0	0	0
Central Oregon Community College Central Oregon Community College	6/30/2015	Proportion	5.3	0.0	(135,836)	4,060	(7,691)		0	0	0	0	0
Central Oregon Community College	6/30/2015	Contribution	5.3	0.0	4,994	0	284	0	0	0	0	0	0
Baker School District 5J	6/30/2020	Proportion	5.4	4.4	1,537,558	1.252.825		284.733	284,733	284.733	284,733	113.893	0
Baker School District 5J	6/30/2020	Contribution	5.4	4.4	(128,574)	(104,764)							
Baker School District 5J	6/30/2019	Proportion	5.3	3.3	10,423	6,489		1,967	1,967	1,967	588	0	Ö
Baker School District 5J	6/30/2019	Contribution	5.3	3.3	(263,942)	(164,342)	(49,800)	(49,800)	(49,800)	(49,800)	(14,942)	0	0
Baker School District 5J	6/30/2018	Proportion	5.2	2.2	(891,571)	(377,203)	(171,456)	(171,456)	(171,456)	(34,291)	0	0	0
Baker School District 5J	6/30/2018	Contribution	5.2	2.2	(260,772)	(110,328)				(10,032)	0	0	0
Baker School District 5J	6/30/2017	Proportion	5.2	1.2	545,876	125,972		104,976	20,996	0	0	0	0
Baker School District 5J	6/30/2017	Contribution	5.2	1.2	(246,601)	(56,909)			(9,486)	0	0	0	0
Baker School District 5J	6/30/2016	Proportion	5.3	0.3	(178,882)	(10,127)				0	0	0	0
Baker School District 5J	6/30/2016	Contribution	5.3	0.3	(221,126)	(12,516)				0	0	0	0
Baker School District 5J	6/30/2015	Proportion	5.3 5.3	0.0 0.0	329,941	0	18,676	0	0	0	0	0	0
Baker School District 5J Huntington School District 16J	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	4.4	(155,701) (65,466)	(53,343)					•		
Huntington School District 16J	6/30/2020	Contribution	5.4	4.4	58,009	47,267		10.742	10,742	10,742	10.742		0
Huntington School District 16J	6/30/2019	Proportion	5.3	3.3	(134,633)	(83,829)							0
Huntington School District 16J	6/30/2019	Contribution	5.3	3.3	7,828	4,874		1,477	1,477	1,477	443		Ö
Huntington School District 16J	6/30/2018	Proportion	5.2	2.2	(51,628)	(21,844)						0	0
Huntington School District 16J	6/30/2018	Contribution	5.2	2.2	3,347	1,415		644	644	127	0	0	0
Huntington School District 16J	6/30/2017	Proportion	5.2	1.2	120,838	27,886	23,238	23,238	4,648	0	0	0	0
Huntington School District 16J	6/30/2017	Contribution	5.2	1.2	38,249	8,825	7,356	7,356	1,469	0	0	0	0
Huntington School District 16J	6/30/2016	Proportion	5.3	0.3	(15,333)	(868)			0	0	0	0	0
Huntington School District 16J	6/30/2016	Contribution	5.3	0.3	11,366	641	2,145		0	0	0	0	0
Huntington School District 16J	6/30/2015	Proportion	5.3	0.0	(166,755)	0	(-,)	0	0	0	0	0	0
Huntington School District 16J	6/30/2015	Contribution	5.3 5.4	0.0 4.4	47,266	(00.000)	2,676	(00.000)	(00.000)	(00.000)	(00.000)	0 (0.004)	0
Burnt River High School Burnt River High School	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(113,309) 51,556	(92,326) 42,009		(20,983) 9.547	(20,983) 9,547	(20,983) 9.547	(20,983) 9.547	(8,394) 3,821	0
Burnt River High School	6/30/2019	Proportion	5.3	3.3	129,958	80.918	24.520	24,520	24.520	24.520	7.358	0,021	0
Burnt River High School	6/30/2019	Contribution	5.3	3.3	(62,066)	(38.644)			(11,711)		(3,511)	0	0
Burnt River High School	6/30/2018	Proportion	5.2	2.2	(34,418)	(14,561)			(6,619)		(0,011)	0	0
Burnt River High School	6/30/2018	Contribution	5.2	2.2	39,712	16,801	7,637	7.637	7,637	1,527	0	0	0
Burnt River High School	6/30/2017	Proportion	5.2	1.2	(248,454)	(57,334)		(47,780)			0	0	0
Burnt River High School	6/30/2017	Contribution	5.2	1.2	788	180	152	152	28	0	0	0	0
Burnt River High School	6/30/2016	Proportion	5.3	0.3	122,907	6,957	23,190		0	0	0	0	0
Burnt River High School	6/30/2016	Contribution	5.3	0.3	16,715	945	3,154	945	0	0	0	0	0
Burnt River High School	6/30/2015	Proportion	5.3	0.0	(97,726)	0	(5,531)	0	0	0	0	0	0
Burnt River High School	6/30/2015	Contribution	5.3	0.0	36,199	0	2,049	0	0	0	0	0	0
Pine-Eagle School District 61 Pine-Eagle School District 61	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(147,650) 136,157	(120,307) 110.943		(27,343) 25,214	(27,343) 25,214	(27,343) 25,214	(27,343) 25,214	(10,935) 10,087	0
Pine-Eagle School District 61 Pine-Eagle School District 61	6/30/2020 6/30/2019	Proportion	5.4 5.3	4.4 3.3	(13,539)	110,943							0
Pine-Eagle School District 61	6/30/2019	Contribution	5.3 5.3	3.3	19,692	12,262	3.715	(2,555)	(2,555)	(2,555)	1.117	0	0
Pine-Eagle School District 61	6/30/2019	Proportion	5.2	2.2	(107,005)	(45,271)						0	0
Pine-Eagle School District 61	6/30/2018	Contribution	5.2	2.2	75,600	31,986		14,538	14,538	2,910	0	0	0
Pine-Eagle School District 61	6/30/2017	Proportion	5.2	1.2	131,142	30,262		25,220	5,042	0	0	0	0
Pine-Eagle School District 61	6/30/2017	Contribution	5.2	1.2	4,167	963		801	162	0	0	0	0
Pine-Eagle School District 61	6/30/2016	Proportion	5.3	0.3	(101,563)	(5,748)			0	0	0	0	0
Pine-Eagle School District 61	6/30/2016	Contribution	5.3	0.3	28,825	1,630		1,630	0	0	0	0	0
Pine-Eagle School District 61	6/30/2015	Proportion	5.3	0.0	(15,387)	0	(872)	0	0	0	0	0	0
Pine-Eagle School District 61	6/30/2015	Contribution	5.3	0.0	80,730	0	4,570	0	0	0	0	0	0
Alsea School	6/30/2020	Proportion	5.4	4.4	230,671	187,954		42,717	42,717	42,717	42,717	17,086	0
Alsea School	6/30/2020	Contribution	5.4	4.4	474,887	386,945	87,942	87,942	87,942	87,942	87,942	35,177	0
													0
												•	0
											•	•	0
Alsea School Alsea School Alsea School Alsea School		6/30/2019 6/30/2019 6/30/2018 6/30/2018	6/30/2019 Contribution 6/30/2018 Proportion	6/30/2019 Contribution 5.3 6/30/2018 Proportion 5.2	6/30/2019 Contribution 5.3 3.3 6/30/2018 Proportion 5.2 2.2	6/30/2019 Contribution 5.3 3.3 40,611 6/30/2018 Proportion 5.2 2.2 32,196	6/30/2019 Contribution 5.3 3.3 40,611 25,287 6/30/2018 Proportion 5.2 2.2 32,196 13,620	6/30/2019 Contribution 5.3 3.3 40,611 25,287 7,662 6/30/2018 Proportion 5.2 2.2 32,196 13,620 6,192	6/30/2019 Contribution 5.3 3.3 40,611 25,287 7,662 7,662 6/30/2018 Proportion 5.2 2.2 32,196 13,620 6,192 6,192	6/30/2019 Contribution 5.3 3.3 40,611 25,287 7,662 7,662 7,662 6/30/2018 Proportion 5.2 2.2 32,196 13,620 6,192 6,192 6,192	6/30/2019 Contribution 5.3 3.3 40,611 25,287 7,662 7,662 7,662 7,662 6/30/2018 Proportion 5.2 2.2 32,196 13,620 6,192 6,192 6,192 1,236	6/30/2019 Contribution 5.3 3.3 40,611 25,287 7,662 7,662 7,662 7,662 2,301 6/30/2018 Proportion 5.2 2.2 32,196 13,620 6,192 6,192 6,192 1,236 0	6/30/2019 Contribution 5.3 3.3 40,611 25,287 7,662 7,662 7,662 7,662 2,301 0 6/30/2018 Proportion 5.2 2.2 32,196 13,620 6,192 6,192 6,192 1,236 0 0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3037 3037	Alsea School Alsea School	6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	230,861 16,395	53,277	44,396 3,153	44,396 3,153	8,881 630	0	0	0	0
3037	Alsea School	6/30/2017 6/30/2016	Proportion	5.2	0.3	(18,790)	3,783 (1,065)		(1,065)	630	0	0	0	0
3037	Alsea School	6/30/2016	Contribution	5.3	0.3	63,317	3,582		3,582	0	0	0	0	0
3037	Alsea School	6/30/2015	Proportion	5.3	0.0	(219,886)	0,002	(12,446)	0,002	0	0	0	0	0
3037	Alsea School	6/30/2015	Contribution	5.3	0.0	56,259	0	3,184	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2020	Proportion	5.4	4.4	99,797	81,316		18,481	18,481	18,481	18,481	7,392	0
3039	Corvallis School District 509J	6/30/2020	Contribution	5.4	4.4	(309,837)	(252,460)		(57,377)	(57,377)	(57,377)		, , ,	0
3039 3039	Corvallis School District 509J Corvallis School District 509J	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	2,385,138 (1,611,902)	1,485,086	450,026 (304,132)	450,026 (304,132)	450,026 (304,132)	450,026 (304,132)	135,008	0	0
3039	Corvallis School District 509J	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(3,580,304)	(1,003,638) (1,514,744)		(688,520)	(688,520)	(137,704)		0	0
3039	Corvallis School District 509J	6/30/2018	Contribution	5.2	2.2	(1,089,739)	(461,044)		(209,565)	(209,565)	(41,914)		0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	5.2	1.2	3,457,274	797,834	664,860	664,860	132,974	0	0	0	0
3039	Corvallis School District 509J	6/30/2017	Contribution	5.2	1.2	1,896,962	437,762	364,800	364,800	72,962	0	0	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	5.3	0.3	(676,544)	(38,294)		(38,294)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2016	Contribution	5.3	0.3	(802,430)	(45,420)		(45,420)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2015	Proportion	5.3	0.0	1,243,730	0	70,400	0	0	0	0	0	0
3039 3043	Corvallis School District 509J Philomath School District 17J	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(889,953) (315,099)	(256,747)	(00,010)	(58,352)	(58,352)	(58,352)	(58,352)	(23,339)	0
3043	Philomath School District 17J	6/30/2020	Contribution	5.4	4.4	20,967	17.084		3.883	3.883	3.883	3.883	1,552	0
3043	Philomath School District 17J	6/30/2019	Proportion	5.3	3.3	975,506	607,390		184,058	184,058	184,058	55,216	0	0
3043	Philomath School District 17J	6/30/2019	Contribution	5.3	3.3	(400,714)	(249,502)		(75,606)	(75,606)	(75,606)		0	0
3043	Philomath School District 17J	6/30/2018	Proportion	5.2	2.2	609,580	257,899	117,227	117,227	117,227	23,445	0	0	0
3043	Philomath School District 17J	6/30/2018	Contribution	5.2	2.2	(239,546)	(101,345)		(46,067)	(46,067)	(9,211)) 0	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	5.2	1.2	492,369	113,625		94,686	18,939	0	0	0	0
3043 3043	Philomath School District 17J	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	(80,733) (288,860)	(18,629) (16,350)		(15,526) (16,350)	(3,103)	0	0	0	0
3043	Philomath School District 17J Philomath School District 17J	6/30/2016	Proportion Contribution	5.3	0.3	(288,860)	(3,713)		(3,713)	0	0	0	0	0
3043	Philomath School District 173 Philomath School District 17J	6/30/2015	Proportion	5.3	0.0	(151,939)	(3,713)	(8,599)	(3,713)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2015	Contribution	5.3	0.0	(49,099)	0	(2,779)	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Proportion	5.4	4.4	, o	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Contribution	5.3 5.2	3.3 2.2	0	0	0	0	0	0	0	0	0
3049 3049	Monroe Elementary School Monroe Elementary School	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Contribution	5.2	1.2	0	0	ō	Ō	Ö	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3049 3075	Monroe Elementary School	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(5.040.004)	(4.044.055)	(4.404.400)	(4.404.400)	(4.404.400)	(4.404.400)	(4.404.400)	(440.454)	0
3075	West Linn School District West Linn School District	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(5,946,081) 746,015	(4,844,955) 607,864	(1,101,126) 138,151	(1,101,126) 138,151	(1,101,126) 138,151	(1,101,126) 138,151) (1,101,126) 138,151	(440,451) 55,260	0
3075	West Linn School District	6/30/2019	Proportion	5.3	3.3	5,484,325	3,414,769	1,034,778	1,034,778	1,034,778	1,034,778	310,435	0	0
3075	West Linn School District	6/30/2019	Contribution	5.3	3.3	(1,959,987)	(1,220,369)		(369,809)	(369,809)	(369,809)		0	0
3075	West Linn School District	6/30/2018	Proportion	5.2	2.2	1,585,703	670,874	304,943	304,943	304,943	60,988	0	0	0
3075	West Linn School District	6/30/2018	Contribution	5.2	2.2	(2,547,013)	(1,077,583)		(489,810)	(489,810)	(97,963)) 0	0	0
3075	West Linn School District	6/30/2017	Proportion	5.2	1.2	4,222,714	974,474		812,060	162,414	0	0	0	0
3075 3075	West Linn School District West Linn School District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(230,898) (2.037,543)	(53,286) (115,333)		(44,403) (115.333)	(8,883)	0	0	0	0
3075	West Linn School District	6/30/2016	Contribution	5.3	0.3	(180,417)	(10,212)		(10,212)	0	0	0	0	0
3075	West Linn School District	6/30/2015	Proportion	5.3	0.0	2,127,644	(10,212,	120,434	(10,212)	0	0	0	0	0
3075	West Linn School District	6/30/2015	Contribution	5.3	0.0	(677,281)	0	(38,336)	0	Ō	0	0	0	0
3083	Welches Elementary School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3083 3083	Welches Elementary School Welches Elementary School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School Welches Elementary School	6/30/2018	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	ő	0	0	0	Ö
3083	Welches Elementary School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +	4 Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3094	Damascus-Union School District 26	6/30/2020	Contribution	5.4	4.4	0	(0	0	0	0		0	0
3094	Damascus-Union School District 26	6/30/2019	Proportion	5.3	3.3	0	() 0	0	U	0) 0	0
3094	Damascus-Union School District 26	6/30/2019	Contribution	5.3	3.3	0	() 0	0	U	U		0	0
3094 3094	Damascus-Union School District 26 Damascus-Union School District 26	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	() 0	0	0	0		0	0
3094	Damascus-Union School District 26	6/30/2017	Proportion	5.2	1.2	0	,) 0	0	0	0		0	0
3094	Damascus-Union School District 26	6/30/2017	Contribution	5.2	1.2	0	() 0	0	0	0) 0	0
3094	Damascus-Union School District 26	6/30/2016	Proportion	5.3	0.3	Ö	Č) 0	0	Ö	Ö		0	0
3094	Damascus-Union School District 26	6/30/2016	Contribution	5.3	0.3	0) 0	0	ō	0		0	0
3094	Damascus-Union School District 26	6/30/2015	Proportion	5.3	0.0	0	() 0	0	O	0		0	0
3094	Damascus-Union School District 26	6/30/2015	Contribution	5.3	0.0	0	() 0	0	O	0		0	0
3102	Molalla Elementary School 35	6/30/2020	Proportion	5.4	4.4	0	() 0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2020	Contribution	5.4	4.4	0	(0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2019	Proportion	5.3	3.3	0	() 0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2019	Contribution	5.3	3.3	0	() 0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2018	Proportion	5.2	2.2	0	() 0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2018	Contribution	5.2	2.2	0	() 0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2017	Proportion	5.2	1.2	0	(0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2017	Contribution	5.2	1.2	0	(0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2016	Proportion	5.3	0.3	0	(0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2016	Contribution	5.3	0.3	0	(0	0	0	0		0	0
3102	Molalla Elementary School 35	6/30/2015	Proportion	5.3	0.0	0	() (0	O.	0		0	0
3102	Molalla Elementary School 35	6/30/2015	Contribution	5.3		1,455	() 80	0	U	U		0	-
3109	Boring School District	6/30/2020	Proportion	5.4 5.4	4.4	0	() 0	0	U	0		0	0
3109 3109	Boring School District	6/30/2020	Contribution		4.4 3.3	0	() 0	0	U	0		0	0
3109	Boring School District Boring School District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	0	() 0	0	0	0			0
3109	Boring School District	6/30/2019	Proportion	5.2	2.2	0) 0	0	0	0			0
3109	Boring School District	6/30/2018	Contribution	5.2	2.2	0) 0		0	0			0
3109	Boring School District	6/30/2017	Proportion	5.2	1.2	0	·) 0		0	0			0
3109	Boring School District	6/30/2017	Contribution	5.2	1.2	0	Č) 0	0	0	0		, , , , , , , , , , , , , , , , , , ,	0
3109	Boring School District	6/30/2016	Proportion	5.3	0.3	0	Č) 0	0	o	0		0	0
3109	Boring School District	6/30/2016	Contribution	5.3	0.3	0	Ċ) 0	0	Ö	0		0	0
3109	Boring School District	6/30/2015	Proportion	5.3	0.0	0	() 0	0	ō	Ö		0	0
3109	Boring School District	6/30/2015	Contribution	5.3	0.0	1,914	() 109	0	O	0		0	0
3111	Sandy Elementary School District 46	6/30/2020	Proportion	5.4	4.4	0	(0	0	O	0		0	0
3111	Sandy Elementary School District 46	6/30/2020	Contribution	5.4	4.4	0	(0	0	O	0		0	0
3111	Sandy Elementary School District 46	6/30/2019	Proportion	5.3	3.3	0	() 0	0	O	0		0	0
3111	Sandy Elementary School District 46	6/30/2019	Contribution	5.3	3.3	0	() 0	0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2018	Proportion	5.2	2.2	0	() 0	0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2018	Contribution	5.2	2.2	0	() 0	0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2017	Proportion	5.2	1.2	0	() 0	0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2017	Contribution	5.2	1.2	0	() 0	0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2016	Proportion	5.3	0.3	0	() 0	0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2016	Contribution	5.3	0.3	0	(0	0	0	0		,	0
3111	Sandy Elementary School District 46	6/30/2015	Proportion	5.3	0.0	0	(0	0	0		0	0
3111	Sandy Elementary School District 46	6/30/2015	Contribution	5.3	0.0	2,585	(204.004) 145		(00.444	(00.444	\ (00.44	0 (27.267)	0
3116	Colton School District 53	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(369,437)	(301,023 757,984) (68,414 172,269			0
3116 3116	Colton School District 53 Colton School District 53	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	930,253 (767,384)	(477.806							0
3116	Colton School District 53	6/30/2019	Contribution	5.3	3.3	55.117	34.319				10.399			0
3116	Colton School District 53	6/30/2019	Proportion	5.2	2.2	163.412	69,137				6,287		. 0	0
3116	Colton School District 53	6/30/2018	Contribution	5.2	2.2	48,854	20,669				1.879) 0	0
3116	Colton School District 53	6/30/2017	Proportion	5.2	1.2	(191,717)	(44,24						, , , , , , , , , , , , , , , , , , ,	0
3116	Colton School District 53	6/30/2017	Contribution	5.2	1.2	162,618	37,526) 0	0
3116	Colton School District 53	6/30/2016	Proportion	5.3	0.3	(367,378)	(20,793				n) 0	0
3116	Colton School District 53	6/30/2016	Contribution	5.3	0.3	153,190	8,670				Ö		0	0
3116	Colton School District 53	6/30/2015	Proportion	5.3	0.0	(949,107)	(Ö	0		0	0
3116	Colton School District 53	6/30/2015	Contribution	5.3	0.0	116,689	· ·	6,604		Ö	0		0	0
3122	Oregon City School District 62	6/30/2020	Proportion	5.4	4.4	(1,957,327)	(1,594,859	9) (362,468	(362,468)	(362,468	(362,468) (362,46	3) (144,987)	0
3122	Oregon City School District 62	6/30/2020	Contribution	5.4	4.4	934,817	761,703							0
3122	Oregon City School District 62	6/30/2019	Proportion	5.3	3.3	(3,356,224)	(2,089,724							0
3122	Oregon City School District 62	6/30/2019	Contribution	5.3	3.3	(1,025,814)	(638,714	(193,550					1) 0	0
3122	Oregon City School District 62	6/30/2018	Proportion	5.2	2.2	(3,839,559)	(1,624,428						0	0
3122	Oregon City School District 62	6/30/2018	Contribution	5.2	2.2	(1,168,982)	(494,570				(44,962		0	0
3122	Oregon City School District 62	6/30/2017	Proportion	5.2	1.2 1.2	620,554	143,206						,	0
3122	Oregon City School District 62	6/30/2017	Contribution	5.2		(729,173)	(168,269	9) (140,226	(140,226)	(28,043) () 0	0



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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3122	Oregon City School District 62	6/30/2016	Proportion Proportion	5.3	0.3	(610,693)	(34,568)	(115,225)	(34,568)	Cxperise 0	Cxperise 0	Lxperise 0	CAPETISE 0	Oubsequent Expense
3122	Oregon City School District 62	6/30/2016	Contribution	5.3	0.3	(892,207)	(50,502)	(168,341)	(50,502)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2015	Proportion	5.3	0.0	945,857	0	53,537	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2015	Contribution	5.3	0.0	(716,771)	0	(40,571)	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3138 3138	Canby Elementary School District 86	6/30/2020	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86 Canby Elementary School District 86	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	ō	Ō
3138	Canby Elementary School District 86	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3138 3138	Canby Elementary School District 86 Canby Elementary School District 86	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Proportion Contribution	5.3	0.0	4,779	0	269	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2020	Proportion	5.4	4.4	(3,551,381)	(2,893,718)	(657,663)	(657,663)	(657,663) (657,663	(657,663)	(263,066)	Ö
3160	Gladstone School District 115	6/30/2020	Contribution	5.4	4.4	(231,240)	(188,418)	(42,822)	(42,822)	(42,822				
3160	Gladstone School District 115	6/30/2019	Proportion	5.3	3.3	1,054,901	656,825	199,038	199,038	199,038	199,038	59,711	0	0
3160	Gladstone School District 115	6/30/2019	Contribution	5.3	3.3	(1,170,389)	(728,733)	(220,828)	(220,828)	(220,828			0	0
3160 3160	Gladstone School District 115	6/30/2018	Proportion	5.2 5.2	2.2	(1,044,464)	(441,890)	(200,858)	(200,858)	(200,858			0	0
3160 3160	Gladstone School District 115 Gladstone School District 115	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(950,215) 1,740,888	(402,013) 401,744	(182,734) 334,786	(182,734) 334,786	(182,734 66,958) (36,545) 0	0	0
3160	Gladstone School District 115	6/30/2017	Contribution	5.2	1.2	(891,097)	(205,637)	(171,365)	(171,365)	(34,272	١	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	5.3	0.3	1,221,225	69,125	230,420	69,125	0-7,272	, 0	0	0	Ö
3160	Gladstone School District 115	6/30/2016	Contribution	5.3	0.3	(478,873)	(27,108)	(90,353)	(27,108)	0	0	0	ō	Ō
3160	Gladstone School District 115	6/30/2015	Proportion	5.3	0.0	2,153,832	0	121,917	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2015	Contribution	5.3	0.0	(317,240)	0	(17,955)	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
3174 3174	Canby Union High School Canby Union High School	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	Ö	Ö
3174	Canby Union High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3174 3174	Canby Union High School Canby Union High School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Contribution	5.3	0.0	348	0	18	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	Ö
3175	Sandy Union High School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3175 3175	Sandy Union High School Sandy Union High School	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Contribution	5.3	0.0	1,320	0	75	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3176 3176	Molalla Union High School Molalla Union High School	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Contribution	5.3 5.3	3.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Proportion	5.2	2.2	Ö	0	0	ő	0	0	0	o o	ő
3176	Molalla Union High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3176 3176	Molalla Union High School Molalla Union High School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	0	0	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2020	Proportion	5.4	4.4	(2,446,792)	(1,993,682)	(453,110)	(453,110)	(453,110) (453,110	(453,110)	(181,242)	
3179	Clatsop County School District 1C	6/30/2020	Contribution	5.4	4.4	(687,471)	(560,162)	(127,309)	(127,309)	(127,309				
3179	Clatsop County School District 1C	6/30/2019	Proportion	5.3	3.3	1,601,553	997,193	302,180	302,180	302,180		90,653		Ō



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Magaziramant D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3179	Clatsop County School District 1C	6/30/2019	Contribution	5.3	3.3	(1,176,477)	(732,523)	(221,977)	(221,977)	(221,977)	(221,977)	(66,592)	0	(
3179	Clatsop County School District 1C	6/30/2018	Proportion	5.2	2.2	(1,351,799)	(571,916)		(259,961)	(259,961)	(51,994)	0	0	(
3179	Clatsop County School District 1C	6/30/2018	Contribution	5.2	2.2	(847,853)	(358,706)	(163,049)	(163,049)	(163,049)	(32,608)	0	0	(
3179	Clatsop County School District 1C	6/30/2017	Proportion	5.2	1.2	959,144	221,340	184,451	184,451	36,889	0	0	0	(
3179	Clatsop County School District 1C	6/30/2017	Contribution	5.2	1.2	(844,631)	(194,915)	(162,429)	(162,429)	(32,486)	0	0	0	(
3179	Clatsop County School District 1C	6/30/2016	Proportion	5.3	0.3	497,160	28,140	93,804	28,140	0	0	0	0	(
3179	Clatsop County School District 1C	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(525,269) 2,702,890	(29,734)	(99,107) 152,995	(29,734)	0	0	0	0	(
3179 3179	Clatsop County School District 1C Clatsop County School District 1C	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(433,015)	0	(24,510)	0	0	0	0	0	(
3179	Jewell School District 8	6/30/2020	Proportion	5.4	4.4	(433,015)	(236,135)		(53,667)	(53,667)	(53,667)	(53,667)	(21,467)	(
3186	Jewell School District 8	6/30/2020	Contribution	5.4	4.4	147,282	120,008	27,274	27,274	27,274	27,274	27,274	10,912	(
3186	Jewell School District 8	6/30/2019	Proportion	5.3	3.3	(36,711)	(22,857)	(6,927)	(6,927)	(6,927)	(6,927)	(2,076)	10,512	(
3186	Jewell School District 8	6/30/2019	Contribution	5.3	3.3	(8,522)	(5,306)	(1,608)	(1,608)	(1,608)	(1,608)	(482)	0	(
3186	Jewell School District 8	6/30/2018	Proportion	5.2	2.2	478,347	202,377	91,990	91,990	91,990	18,397	(102)	0	Č
3186	Jewell School District 8	6/30/2018	Contribution	5.2	2.2	57.603	24.369	11.078	11.078	11.078	2,213	0	0	
3186	Jewell School District 8	6/30/2017	Proportion	5.2	1.2	(233.554)	(53,898)	(44,914)	(44,914)	(8,984)	_,	0	0	Ċ
3186	Jewell School District 8	6/30/2017	Contribution	5.2	1.2	115,825	26,729	22,274	22,274	4,455	0	0	0	Ċ
3186	Jewell School District 8	6/30/2016	Proportion	5.3	0.3	(425,327)	(24,077)		(24,077)	0	0	0	0	
3186	Jewell School District 8	6/30/2016	Contribution	5.3	0.3	62,174	3,519	11,731	3,519	0	0	0	0	Ċ
3186	Jewell School District 8	6/30/2015	Proportion	5.3	0.0	(341,155)	0	(19,310)	0	0	0	0	0	(
3186	Jewell School District 8	6/30/2015	Contribution	5.3	0.0	32,901	0	1,861	0	0	0	0	0	(
3187	Seaside Schools	6/30/2020	Proportion	5.4	4.4	(1,382,305)	(1,126,323)	(255,982)	(255,982)	(255,982)	(255,982)	(255,982)	(102,395)	(
3187	Seaside Schools	6/30/2020	Contribution	5.4	4.4	96,759	78,841	17,918	17,918	17,918	17,918	17,918	7,169	(
3187	Seaside Schools	6/30/2019	Proportion	5.3	3.3	80,055	49,845	15,105	15,105	15,105	15,105	4,530	0	(
3187	Seaside Schools	6/30/2019	Contribution	5.3	3.3	(366,457)	(228,171)	(69,143)	(69,143)	(69,143)	(69,143)	(20,742)	0	(
3187	Seaside Schools	6/30/2018	Proportion	5.2	2.2	(666,728)	(282,077)	(128,217)	(128,217)	(128,217)	(25,643)	0	0	(
3187	Seaside Schools	6/30/2018	Contribution	5.2	2.2	(204,006)	(86,310)		(39,232)	(39,232)	(7,846)	0	0	(
3187	Seaside Schools	6/30/2017	Proportion	5.2	1.2	383,382	88,474	73,727	73,727	14,747	0	0	0	(
3187	Seaside Schools	6/30/2017	Contribution	5.2	1.2	(99,789)	(23,029)	(19,190)	(19,190)	(3,839)	0	0	0	(
3187	Seaside Schools	6/30/2016	Proportion	5.3	0.3	(511,823)	(28,973)		(28,973)	0	0	0	0	(
3187 3187	Seaside Schools Seaside Schools	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	(72,185) (162,606)	(4,085)	(13,620) (9,206)	(4,085)	0	0	0	0	(
3187	Seaside Schools	6/30/2015	Proportion Contribution	5.3	0.0	(52,187)	0	(9,206)	0	0	0	0	0	(
3195	Warrenton-Hammond School District	6/30/2020	Proportion	5.4	4.4	(1,435,088)	(1,169,331)	(265,757)	(265,757)	(265,757)	(265,757)	(265,757)	(106,303)	(
3195	Warrenton-Hammond School District	6/30/2020	Contribution	5.4	4.4	114,240	93,084	21,156	21.156	21,156	21,156	21,156	8,460	(
3195	Warrenton-Hammond School District	6/30/2019	Proportion	5.3	3.3	(120,413)	(74,975)		(22,719)	(22,719)	(22,719)	(6,818)	0,400	(
3195	Warrenton-Hammond School District	6/30/2019	Contribution	5.3	3.3	(301,984)	(188,028)	(56,978)	(56.978)	(56,978)	(56,978)	(17,094)	0	Č
3195	Warrenton-Hammond School District	6/30/2018	Proportion	5.2	2.2	385.941	163.284	74,219	74.219	74.219	14.846	(17,661)	0	Č
3195	Warrenton-Hammond School District	6/30/2018	Contribution	5.2	2.2	(405,728)	(171,653)		(78,025)	(78,025)	(15,603)	0	0	Ċ
3195	Warrenton-Hammond School District	6/30/2017	Proportion	5.2	1.2	351,906	81,210	67,674	67,674	13,536	0	0	0	(
3195	Warrenton-Hammond School District	6/30/2017	Contribution	5.2	1.2	(14,723)	(3,399)	(2,831)	(2,831)	(568)	0	0	0	(
3195	Warrenton-Hammond School District	6/30/2016	Proportion	5.3	0.3	96,976	5,491	18,297	5,491	0	0	0	0	(
3195	Warrenton-Hammond School District	6/30/2016	Contribution	5.3	0.3	(47,064)	(2,664)	(8,880)	(2,664)	0	0	0	0	(
3195	Warrenton-Hammond School District	6/30/2015	Proportion	5.3	0.0	(470,983)	0	(26,658)	0	0	0	0	0	(
3195	Warrenton-Hammond School District	6/30/2015	Contribution	5.3	0.0	10,479	0	594	0	0	0	0	0	(
3230	Vernonia School District	6/30/2020	Proportion	5.4	4.4	(197,375)	(160,824)		(36,551)	(36,551)	(36,551)	(36,551)	(14,620)	(
3230	Vernonia School District	6/30/2020	Contribution	5.4	4.4	332,099	270,599	61,500	61,500	61,500	61,500	61,500	24,599	(
3230	Vernonia School District	6/30/2019	Proportion	5.3	3.3	(789,243)	(491,415)	(148,914)	(148,914)	(148,914)	(148,914)	(44,673)	0	(
3230	Vernonia School District	6/30/2019	Contribution	5.3	3.3	58,155	36,209	10,973	10,973	10,973	10,973	3,290	0	(
3230 3230	Vernonia School District Vernonia School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(46,384) 24,624	(19,624) 10,419	(8,920) 4.735	(8,920) 4,735	(8,920) 4,735	(1,784) 949	0	0	(
3230 3230	Vernonia School District Vernonia School District	6/30/2018	Proportion	5.2	2.2 1.2	(370,230)	10,419 (85.438)		4,735 (71,198)	4,735 (14,240)	949	0	0	(
3230	Vernonia School District Vernonia School District	6/30/2017	Proportion Contribution	5.2	1.2 1.2	(370,230)	(85,438)	(71,198) 26,750	(71,198) 26.750	(14,240) 5,352	0	0	0	(
3230	Vernonia School District Vernonia School District	6/30/2016	Proportion	5.2	0.3	(342,549)	(19,389)	(64,632)	(19,389)	5,352	0	0	0	(
3230	Vernonia School District	6/30/2016	Contribution	5.3	0.3	136,178	7,708	25,694	7,708	0	0	0	0	(
3230	Vernonia School District	6/30/2015	Proportion	5.3	0.0	(338,233)	7,700	(19,143)	7,706	0	0	0	0	(
3230	Vernonia School District	6/30/2015	Contribution	5.3	0.0	145,784	0	8,254	0	0	0	0	0	Č
3241	Coquille School District 8	6/30/2020	Proportion	5.4	4.4	523.700	426.719	96.981	96.981	96,981	96,981	96.981	38.795	Č
3241	Coquille School District 8	6/30/2020	Contribution	5.4	4.4	576,340	469,610	106,730	106,730	106,730	106,730	106,730	42,690	Č
3241	Coquille School District 8	6/30/2019	Proportion	5.3	3.3	(55,087)	(34,299)		(10,394)	(10,394)	(10,394)	(3,117)	0	
3241	Coquille School District 8	6/30/2019	Contribution	5.3	3.3	231,131	143,911	43,610	43,610	43,610	43,610	13,081	0	
3241	Coquille School District 8	6/30/2018	Proportion	5.2	2.2	323,650	136,930	62,240	62,240	62,240	12,450	0	0	Ċ
3241	Coquille School District 8	6/30/2018	Contribution	5.2	2.2	252,349	106,762	48,529	48,529	48,529	9,704	0	0	
3241	Coquille School District 8	6/30/2017	Proportion	5.2	1.2	112,991	26,075	21,729	21,729	4,346	0	0	0	
3241	Coquille School District 8	6/30/2017	Contribution	5.2	1.2	310,536	71,664	59,718	59,718	11,946	0	0	0	
3241	Coquille School District 8	6/30/2016	Proportion	5.3	0.3	(282,116)	(15,971)	(53,229)	(15,971)	0	0	0	0	
02-71			Contribution	5.3	0.3	301,322	17,057	56,853	17,057	0	0	0		



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Recognized in Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3241	Coquille School District 8	6/30/2015	Proportion	5.3	0.0	(1,023,094)	0	(57,909)	0	0	0	0	0	(
3241	Coquille School District 8	6/30/2015	Contribution	5.3	0.0	214,419	0	12,139	0	0	0	0	0	(
3242	Coos Bay School District 9	6/30/2020	Proportion	5.4	4.4	(1,951,658)	(1,590,240)		(361,418)				(144,568)	(
3242	Coos Bay School District 9	6/30/2020	Contribution	5.4	4.4	612,397	498,990	113,407	113,407	113,407	113,407	113,407	45,362	(
3242	Coos Bay School District 9	6/30/2019	Proportion	5.3	3.3	(464,575)	(289,263)		(87,656)		(87,656)	(26,295)	0	(
3242 3242	Coos Bay School District 9 Coos Bay School District 9	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(380,025) 385,743	(236,619) 163,200	(71,703) 74,181	(71,703) 74,181	(71,703) 74,181	(71,703) 14,838	(21,510)	0	(
3242	Coos Bay School District 9	6/30/2018	Contribution	5.2	2.2	(121,515)	(51,411)		(23,368)		(4,675)	0	0	
3242	Coos Bay School District 9	6/30/2017	Proportion	5.2	1.2	(480,407)	(110,863)		(92,386)		(4,075)	0	0	
3242	Coos Bay School District 9	6/30/2017	Contribution	5.2	1.2	221,329	51,077	42,563	42,563	8,514	0	0	0	
3242	Coos Bay School District 9	6/30/2016	Proportion	5.3	0.3	(839,895)	(47,540)		(47,540)		0	0	0	Č
3242	Coos Bay School District 9	6/30/2016	Contribution	5.3	0.3	103,638	5,868	19,554	5,868	0	0	0	0	(
3242	Coos Bay School District 9	6/30/2015	Proportion	5.3	0.0	(898,215)	0	(50,840)	0	0	0	0	0	· ·
3242	Coos Bay School District 9	6/30/2015	Contribution	5.3	0.0	88,193	0	4,993	0	0	0	0	0	(
3245	North Bend Public Schools	6/30/2020	Proportion	5.4	4.4	406,310	331,067	75,243	75,243	75,243	75,243	75,243	30,095	(
3245	North Bend Public Schools	6/30/2020	Contribution	5.4	4.4	92,354	75,251	17,103	17,103	17,103	17,103	17,103	6,839	(
3245	North Bend Public Schools	6/30/2019	Proportion	5.3	3.3	(488,462)	(304,136)		(92,163)		(92,163)	(27,647)	0	(
3245	North Bend Public Schools	6/30/2019	Contribution	5.3	3.3	(258,069)	(160,685)		(48,692)		(48,692)	(14,609)	0	(
3245	North Bend Public Schools	6/30/2018	Proportion	5.2	2.2	(733,364)	(310,268)		(141,032)		(28,204)	0	0	(
3245	North Bend Public Schools	6/30/2018	Contribution	5.2	2.2	(236,231)	(99,944)		(45,429)		(9,086)	0	0	(
3245	North Bend Public Schools	6/30/2017	Proportion	5.2	1.2	114,501	26,425	22,019	22,019	4,406	0	0	0	(
3245	North Bend Public Schools	6/30/2017	Contribution	5.2	1.2	(120,858)	(27,890)		(23,242)		0	0	0	(
3245	North Bend Public Schools	6/30/2016	Proportion	5.3	0.3	(76,925)	(4,355)		(4,355)		0	0	0	(
3245 3245	North Bend Public Schools	6/30/2016	Contribution	5.3 5.3	0.3	(225,685)	(12,775)		(12,775)	0	0	0	0	
3245 3245	North Bend Public Schools North Bend Public Schools	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0 0.0	491,381 (116,359)	0	27,816 (6,584)	0	0	0	0	0	
3245	Powers School District	6/30/2015	Proportion	5.4	4.4	(224,967)	(183,306)		(41,661)	-	(41,661)	(41,661)	(16,662)	
3252	Powers School District	6/30/2020	Contribution	5.4	4.4	82,240	67,010	15,230	15,230	15,230	15,230	15,230	6,090	
3252	Powers School District	6/30/2019	Proportion	5.3	3.3	41,100	25,590	7,755	7,755	7,755	7,755	2,325	0,030	
3252	Powers School District	6/30/2019	Contribution	5.3	3.3	(2,332)	(1,452)		(440)		(440)	(132)	0	
3252	Powers School District	6/30/2018	Proportion	5.2	2.2	39,182	16,577	7,535	7,535	7,535	1,507	(132)	0	Č
3252	Powers School District	6/30/2018	Contribution	5.2	2.2	23.554	9.964	4,530	4.530	4.530	904	0	0	Č
3252	Powers School District	6/30/2017	Proportion	5.2	1.2	176,742	40,786	33,989	33,989	6,797	0	0	0	
3252	Powers School District	6/30/2017	Contribution	5.2	1.2	35,282	8.142	6,785	6.785	1,357	0	0	0	(
3252	Powers School District	6/30/2016	Proportion	5.3	0.3	(248,478)	(14,063)		(14,063)		0	0	0	Ċ
3252	Powers School District	6/30/2016	Contribution	5.3	0.3	64,449	3,649	12,160	3,649	0	0	0	0	(
3252	Powers School District	6/30/2015	Proportion	5.3	0.0	(188,058)	0	(10,643)	0	0	0	0	0	(
3252	Powers School District	6/30/2015	Contribution	5.3	0.0	26,536	0	1,501	0	0	0	0	0	(
3257	Myrtle Point School District 41	6/30/2020	Proportion	5.4	4.4	(331,239)	(269,898)		(61,341)	(61,341)	(61,341)	(61,341)	(24,534)	(
3257	Myrtle Point School District 41	6/30/2020	Contribution	5.4	4.4	347,599	283,229	64,370	64,370	64,370	64,370	64,370	25,749	(
3257	Myrtle Point School District 41	6/30/2019	Proportion	5.3	3.3	(952,274)	(592,926)		(179,674)		(179,674)	(53,904)	0	(
3257	Myrtle Point School District 41	6/30/2019	Contribution	5.3	3.3	(97,007)	(60,401)		(18,303)		(18,303)	(5,492)	0	(
3257	Myrtle Point School District 41	6/30/2018	Proportion	5.2	2.2	(647,225)	(273,827)		(124,466)		(24,895)	0	0	(
3257	Myrtle Point School District 41	6/30/2018	Contribution	5.2	2.2	(10,347)	(4,377)		(1,990)		(397)	0	0	
3257	Myrtle Point School District 41	6/30/2017	Proportion	5.2	1.2	(1,025,221)	(236,589)		(197,158)		0	0	0	9
3257 3257	Myrtle Point School District 41 Myrtle Point School District 41	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	49,003 133,023	11,307 7,528	9,424 25,099	9,424 7,528	1,883	0	0	0	
3257	Myrtle Point School District 41 Myrtle Point School District 41	6/30/2016	Proportion Contribution	5.3	0.3	(29,325)	(1,660)		(1,660)	0	0	0	0	
3257	Myrtle Point School District 41	6/30/2015	Proportion	5.3	0.0	(479,519)	(1,000)	(27,144)	(1,000)	0	0	0	0	(
3257	Myrtle Point School District 41	6/30/2015	Contribution	5.3	0.0	179,350	0	10.150	0	0	0	0	0	
3264	Bandon School District	6/30/2020	Proportion	5.4	4.4	5,669	4,619		1,050	1,050	1,050	1,050	419	
3264	Bandon School District	6/30/2020	Contribution	5.4	4.4	234,783	191,305		43,478	43,478	43,478	43,478	17,393	
3264	Bandon School District	6/30/2019	Proportion	5.3	3.3	(1,082,134)	(673,782)		(204,176)			(61,254)	0	
3264	Bandon School District	6/30/2019	Contribution	5.3	3.3	51,234	31,900	9,667	9,667	9,667	9,667	2,899	0	
3264	Bandon School District	6/30/2018	Proportion	5.2	2.2	315,655	133,546	60,703	60,703	60,703	12,140	0	0	
3264	Bandon School District	6/30/2018	Contribution	5.2	2.2	(3,080)	(1,304)		(592)		(120)	0	0	
3264	Bandon School District	6/30/2017	Proportion	5.2	1.2	290,263	66,983	55,820	55,820	11,163	0	0	0	(
3264	Bandon School District	6/30/2017	Contribution	5.2	1.2	138,711	32,011	26,675	26,675	5,336	0	0	0	
3264	Bandon School District	6/30/2016	Proportion	5.3	0.3	(677,623)	(38,358)		(38,358)		0	0	0	(
3264	Bandon School District	6/30/2016	Contribution	5.3	0.3	222,467	12,592		12,592	0	0	0	0	
3264	Bandon School District	6/30/2015	Proportion	5.3	0.0	(917,330)	0		0	0	0	0	0	
3264	Bandon School District	6/30/2015	Contribution	5.3	0.0	124,994	0		0	0	0	0	0	
3274	Crook County School District	6/30/2020	Proportion	5.4	4.4	(2,344,180)	(1,910,073)		(434,107)			(434,107)		
3274	Crook County School District	6/30/2020	Contribution	5.4	4.4	(880,318)	(717,296)		(163,022)		(163,022)	(163,022)	(65,208)	
3274	Crook County School District	6/30/2019	Proportion	5.3	3.3	3,206,057	1,996,225	604,916	604,916	604,916	604,916	181,477	0	
3274	Crook County School District	6/30/2019	Contribution	5.3	3.3	(1,584,830)	(986,780)	(299,025)	(299,025)		(299,025)	(89,705)	0	
3274	Crook County School District	6/30/2018	Proportion	5.2	2.2	(1,911,360)	(808,653)	(367,569)	(367,569)	(367,569)	(73,515)	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3274	Crook County School District	6/30/2018	Contribution	5.2	2.2	(1,104,350)	(467,225)		(212,375)	(212,375)	(42,475)	0	0	(
3274	Crook County School District	6/30/2017	Proportion	5.2	1.2	1,159,460	267,568	222,973	222,973	44,595	0	0	0	(
3274	Crook County School District	6/30/2017	Contribution	5.2	1.2	(1,217,412)	(280,940)		(234,118)	(46,822)	0	0	0	(
3274 3274	Crook County School District	6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	484,467 (925,842)	27,422	91,409 (174,687)	27,422 (52,407)	0	0	0	0	(
3274	Crook County School District Crook County School District	6/30/2016 6/30/2015	Proportion	5.3	0.3	1,793,667	(52,407)	101,527	(52,407)	0	0	0	0	(
3274	Crook County School District	6/30/2015	Contribution	5.3	0.0	(752,157)	0	(42,577)	0	0	0	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Proportion	5.4	4.4	12,287	10,012	2,275	2,275	2,275	2,275	2,275		(
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Contribution	5.4	4.4	123,057	100,269	22,788	22,788	22,788	22,788	22,788		Č
3275	Port Orford-Langlois School District 2Cj	6/30/2019	Proportion	5.3	3.3	(15,946)	(9,928)		(3,009)	(3,009)	(3,009)	(901)		Ċ
3275	Port Orford-Langlois School District 2Cj	6/30/2019	Contribution	5.3	3.3	8,867	5,521	1,673	1,673	1,673	1,673	502		Ċ
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Proportion	5.2	2.2	(477,307)	(201,937)	(91,790)	(91,790)	(91,790)	(18,357)	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Contribution	5.2	2.2	112,627	47,650	21,659	21,659	21,659	4,332	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2017	Proportion	5.2	1.2	(266,111)	(61,411)		(51,175)	(10,236)	0	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2017	Contribution	5.2	1.2	(36,033)	(8,317)	(6,929)	(6,929)	(1,388)	0	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2016	Proportion	5.3	0.3	(97,781)	(5,536)		(5,536)	0	0	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2016	Contribution	5.3	0.3	55,076	3,116	10,392	3,116	0	0	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2015	Proportion	5.3	0.0	54,098	0	3,063	0	0	0	0	0	(
3275	Port Orford-Langlois School District 2Cj	6/30/2015	Contribution	5.3	0.0	51,131	0	2,896	0	0	0	0	0	(
3277	Curry County School District 3C	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
3277	Curry County School District 3C	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
3277 3277	Curry County School District 3C	6/30/2019	Proportion	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	(
	Curry County School District 3C	6/30/2019	Contribution	5.2	3.3 2.2	0	0	0	0	0	0	0	0	(
3277 3277	Curry County School District 3C	6/30/2018	Proportion Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
3277	Curry County School District 3C Curry County School District 3C	6/30/2018 6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
3277	Curry County School District 3C	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
3277	Curry County School District 3C	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
3277	Curry County School District 3C	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
3277	Curry County School District 3C	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	Č
3277	Curry County School District 3C	6/30/2015	Contribution	5.3	0.0	946	0	56	0	0	0	0	0	Č
3281	Ophir School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	Ċ
3281	Ophir School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	Ċ
3281	Ophir School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
3281	Ophir School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	(
3281	Ophir School	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
3282	Pistol River School District 16	6/30/2020	Proportion	5.4 5.4	4.4 4.4	0	0	0	0	0	0	0	0	(
3282 3282	Pistol River School District 16	6/30/2020	Contribution	5.4	3.3	0	0	0	0	0	0	0	0	(
3282	Pistol River School District 16 Pistol River School District 16	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
3282	Pistol River School District 16	6/30/2019	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
3282	Pistol River School District 16	6/30/2018	Contribution	5.2	2.2	0	0	n	0	n	0	n	0	(
3282	Pistol River School District 16	6/30/2017	Proportion	5.2	1.2	0	0	Ö	0	Ö	Ö	0	0	Č
3282	Pistol River School District 16	6/30/2017	Contribution	5.2	1.2	0	0	Ō	0	Ō	ō	0	0	Ċ
3282	Pistol River School District 16	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	Ċ
3282	Pistol River School District 16	6/30/2016	Contribution	5.3	0.3	0	0	Ö	0	0	0	0	0	(
3282	Pistol River School District 16	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	(
3282	Pistol River School District 16	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
3283	Brookings-Harbor School District 17C	6/30/2020	Proportion	5.4	4.4	(1,352,960)	(1,102,412)		(250,548)	(250,548)	(250,548)	(250,548)		(
3283	Brookings-Harbor School District 17C	6/30/2020	Contribution	5.4	4.4	(666,291)	(542,904)		(123,387)	(123,387)	(123,387)	(123,387)		(
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	5.3	3.3	679,327	422,977	128,175	128,175	128,175	128,175	38,452		(
3283	Brookings-Harbor School District 17C	6/30/2019	Contribution	5.3	3.3	(646,251)	(402,383)		(121,934)	(121,934)	(121,934)	(36,581)	0	(
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	5.2	2.2	(777,159)	(328,797)		(149,454)	(149,454)	(29,889)	0	0	(
3283	Brookings-Harbor School District 17C	6/30/2018	Contribution	5.2	2.2	(455,055)	(192,522)		(87,511)	(87,511)	(17,500)	0	0	(
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	5.2	1.2	493,425	113,869	94,889	94,889	18,980	0	0	0	9
3283	Brookings-Harbor School District 17C	6/30/2017	Contribution	5.2	1.2	(441,344)	(101,848)	(84,874)	(84,874)	(16,974)	0	0	0	
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	5.3	0.3	567,894	32,144	107,150	32,144	0	0	0	0	(
3283	Brookings-Harbor School District 17C	6/30/2016	Contribution	5.3	0.3	(507,921)	(28,751)		(28,751)	0	0	0	0	(
3283	Brookings-Harbor School District 17C	6/30/2015	Proportion	5.3	0.0	669,589	0	37,899	0	0	0	0	•	(
3283	Brookings-Harbor School District 17C	6/30/2015	Contribution	5.3	0.0	(353,373)	0	(20,003)	0	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial Recognition	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
3288	Employer Name Central Curry School District 1	6/30/2020	Proportion	5.4	4.4	(248,699)	(202,644)	(46,055)	(46,055)	(46,055)	(46,055)	(46,055)	(18,424)	Subsequent Expense
3288	Central Curry School District 1	6/30/2020	Contribution	5.4	4.4	235,666	192,024	43,642	43,642	43,642	43.642	43,642	17,456	0
3288	Central Curry School District 1	6/30/2019	Proportion	5.3	3.3	(542,861)	(338,007)		(102,427)	(102,427)	(102,427)	(30,726)	0	0
3288	Central Curry School District 1	6/30/2019	Contribution	5.3	3.3	72,014	44,838	13,588	13,588	13,588	13,588	4,074	0	0
3288	Central Curry School District 1	6/30/2018	Proportion	5.2	2.2	94,733	40,079	18,218	18,218	18,218	3,643	0	0	0
3288	Central Curry School District 1	6/30/2018	Contribution	5.2	2.2	61,287	25,929	11,786	11,786	11,786	2,357	0	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	5.2	1.2	(98,501)	(22,733)		(18,942)	(3,791)	0	0	0	0
3288	Central Curry School District 1	6/30/2017	Contribution	5.2	1.2	160,545	37,049	30,874	30,874	6,175	0	0	0	0
3288	Central Curry School District 1	6/30/2016	Proportion	5.3	0.3	(658,635)	(37,280)		(37,280)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2016	Contribution	5.3	0.3	151,161	8,556	28,521	8,556	0	0	0	0	0
3288	Central Curry School District 1	6/30/2015	Proportion	5.3	0.0	(219,362)	0	(12,417)	0	0	0	0	0	0
3288 3291	Central Curry School District 1 Bend-La Pine Public Schools	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	54,990 (7,830,489)	(6,380,398)	3,115 (1,450,091)	(1,450,091)	(1,450,091)	(1,450,091)	(1,450,091)	0 (580,034)	0
3291	Bend-La Pine Public Schools Bend-La Pine Public Schools	6/30/2020	Proportion Contribution	5.4 5.4	4.4	3,024,938	2,464,764	(1,450,091)	560,174	(1,450,091) 560,174	560,174	(1,450,091) 560,174	(580,034)	0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	5.3	3.3	(1,185,762)	(738,304)		(223,729)	(223,729)	(223,729)	(67.117)	224,000	0
3291	Bend-La Pine Public Schools	6/30/2019	Contribution	5.3	3.3	(3.320.515)	(2.067.491)	(626.512)	(626,512)	(626,512)	(626,512)	(187,955)	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Proportion	5.2	2.2	(1,337,098)	(565,696)		(257,134)	(257,134)	(51,428)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Contribution	5.2	2.2	(2,149,246)	(909,295)		(413.317)	(413,317)	(82,661)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	5.2	1.2	1,235,220	285.052	237.542	237.542	47.510	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Contribution	5.2	1.2	(836,957)	(193,145)	(160,953)	(160,953)	(32,192)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	5.3	0.3	(898,552)	(50,862)	(169,538)	(50,862)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Contribution	5.3	0.3	(1,190,093)	(67,363)		(67,363)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Proportion	5.3	0.0	407,128	0	23,043	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Contribution	5.3	0.0	(777,479)	0	(44,009)	0	0	0	0	0	0
3296	Sisters School District	6/30/2020	Proportion	5.4	4.4	(155,780)	(126,932)		(28,848)	(28,848)	(28,848)	(28,848)	(11,540)	0
3296	Sisters School District	6/30/2020	Contribution	5.4	4.4	(155,848)	(126,987)		(28,861)	(28,861)	(28,861)	(28,861)	(11,543)	0
3296	Sisters School District	6/30/2019	Proportion	5.3	3.3	(855,203)	(532,485)		(161,359)	(161,359)	(161,359)	(48,408)	0	0
3296 3296	Sisters School District Sisters School District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(346,189) (242,232)	(215,551) (102,483)	(65,319) (46,583)	(65,319) (46,583)	(65,319) (46,583)	(65,319) (9,317)	(19,594)	0	0
3296	Sisters School District	6/30/2018	Contribution	5.2	2.2	(441,180)	(186,654)		(84,842)	(84,842)	(16,970)	0	0	0
3296	Sisters School District	6/30/2017	Proportion	5.2	1.2	311,229	71,821	59,852	59,852	11,969	(10,970)	0	0	0
3296	Sisters School District	6/30/2017	Contribution	5.2	1.2	(361,224)	(83,360)		(69,466)	(13,894)	0	0	0	0
3296	Sisters School District	6/30/2016	Proportion	5.3	0.3	298,770	16,910	56,372	16,910	(10,001)	0	0	0	0
3296	Sisters School District	6/30/2016	Contribution	5.3	0.3	(347,808)	(19,688)		(19,688)	0	ō	0	0	0
3296	Sisters School District	6/30/2015	Proportion	5.3	0.0	328,358	, o	18,588	0	0	0	0	0	0
3296	Sisters School District	6/30/2015	Contribution	5.3	0.0	(319,536)	0	(18,086)	0	0	0	0	0	0
3307	Oakland School District	6/30/2020	Proportion	5.4	4.4	(907,836)	(739,718)		(168,118)	(168,118)	(168,118)	(168,118)	(67,246)	0
3307	Oakland School District	6/30/2020	Contribution	5.4	4.4	318,550	259,559	58,991	58,991	58,991	58,991	58,991	23,595	0
3307	Oakland School District	6/30/2019	Proportion	5.3	3.3	(772,168)	(480,784)		(145,692)	(145,692)	(145,692)	(43,708)	0	0
3307	Oakland School District	6/30/2019	Contribution	5.3	3.3	614,291	382,483	115,904	115,904	115,904	115,904	34,771	0	0
3307 3307	Oakland School District	6/30/2018	Proportion	5.2	2.2	142,889 89.742	60,452	27,479	27,479	27,479	5,494	0	0	0
3307	Oakland School District	6/30/2018	Contribution	5.2 5.2	2.2 1.2	3,029	37,968 701	17,258 582	17,258 582	17,258 119	3,452	0	0	0
3307	Oakland School District Oakland School District	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	3,029 40,178	9,270	7,727	7,727	1,543	0	0	0	0
3307	Oakland School District	6/30/2016	Proportion	5.3	0.3	(493,184)	(27,914)		(27,914)	1,343	0	0	0	0
3307	Oakland School District	6/30/2016	Contribution	5.3	0.3	126,298	7,148	23,830	7,148	0	0	0	0	0
3307	Oakland School District	6/30/2015	Proportion	5.3	0.0	(365,934)	7,1.0	(20,714)	7,110	0	0	0	0	0
3307	Oakland School District	6/30/2015	Contribution	5.3	0.0	50,545	0	2,860	ō	0	ō	0	0	0
3310	Roseburg Public Schools	6/30/2020	Proportion	5.4	4.4	(3,124,041)	(2,545,515)	(578,526)	(578,526)	(578,526)	(578,526)	(578,526)	(231,411)	0
3310	Roseburg Public Schools	6/30/2020	Contribution	5.4	4.4	(396,466)	(323,046)	(73,420)	(73,420)	(73,420)	(73,420)	(73,420)	(29,366)	0
3310	Roseburg Public Schools	6/30/2019	Proportion	5.3	3.3	(208,243)	(129,661)	(39,291)	(39,291)	(39,291)	(39,291)	(11,788)	0	0
3310	Roseburg Public Schools	6/30/2019	Contribution	5.3	3.3	1,095,323	681,993	206,665	206,665	206,665	206,665	61,998	0	0
3310	Roseburg Public Schools	6/30/2018	Proportion	5.2	2.2	(6,036,462)	(2,553,888)		(1,160,858)	(1,160,858)	(232,172)	0	0	0
3310	Roseburg Public Schools	6/30/2018	Contribution	5.2	2.2	4,821,705	2,039,952	927,251	927,251	927,251	185,450	0	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	5.2	1.2	2,382,329	549,769	458,140	458,140	91,629	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Contribution	5.2	1.2	(1,234,926)	(284,982)		(237,486)	(47,496)	0	0	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	5.3 5.3	0.3 0.3	830,597	47,017	156,716	47,017	0	0	0	0	0
3310 3310	Roseburg Public Schools Roseburg Public Schools	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(1,098,248) 255,933	(62,163)	(207,217) 14,488	(62,163)	0	0	0	0	0
3310	Roseburg Public Schools Roseburg Public Schools	6/30/2015	Contribution	5.3	0.0	(716,554)	0	(40,559)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2020	Proportion	5.4	4.4	(591,974)	(482,349)		(109,625)	(109,625)	(109,625)	(109,625)	(43,849)	0
3316	Glide School District 12 Glide School District 12	6/30/2020	Contribution	5.4 5.4	4.4	(591,974) 46,290	(482,349)	8,572	8.572	8.572	8.572	8,572	3,430	0
3316	Glide School District 12	6/30/2019	Proportion	5.3	3.3	741,502	461.690	139,906	139,906	139.906	139.906	41,972	3,430	0
3316	Glide School District 12	6/30/2019	Contribution	5.3	3.3	(222,811)	(138,731)		(42,040)	(42,040)	(42,040)	(12,611)	0	0
3316	Glide School District 12	6/30/2018	Proportion	5.2	2.2	(407,700)	(172,488)		(78,404)	(78,404)	(15,680)	(.2,311)	0	0
	Glide School District 12	6/30/2018	Contribution	5.2	2.2	(72,129)	(30,516)		(13,871)	(13,871)	(2,774)	0	0	0
3316														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 3316	Employer Name Glide School District 12	Recognition 6/30/2017	Contribution	Amortization Period 5.2	Period 1.2	Outflow/(Inflow) (84,081)	Outflow/(Inflow) (19,405)	Expense (16,169)	Expense (16,169)	(3,236)	Expense	Expense	Expense 0	Subsequent Expens
3316	Glide School District 12	6/30/2016	Proportion	5.3	0.3	(63,488)	(3,593)	(11,979)	(3,593)	0,230)	0	0	0	
3316	Glide School District 12	6/30/2016	Contribution	5.3	0.3	(50,575)	(2,865)	(9,542)	(2,865)	0	0	0	0	
3316	Glide School District 12	6/30/2015	Proportion	5.3	0.0	(41,510)	0	(2,350)	0	0	0	0	0	
3316	Glide School District 12	6/30/2015	Contribution	5.3	0.0	(39,809)	0	(2,254)	0	0	0	0	0	
3318	Days Creek School District 15	6/30/2020	Proportion	5.4	4.4	199,550	162,596	36,954	36,954	36,954	36,954	36,954	14,780	
3318	Days Creek School District 15	6/30/2020	Contribution	5.4	4.4 3.3	116,289	94,754	21,535	21,535	21,535	21,535	21,535	8,614	
3318	Days Creek School District 15	6/30/2019	Proportion	5.3 5.3	3.3	(454,007)	(282,683)	(85,662)	(85,662) 9,676	(85,662)	(85,662 9,676	(25,697) 2,904	0	
3318 3318	Days Creek School District 15 Days Creek School District 15	6/30/2019 6/30/2018	Contribution Proportion	5.3	3.3 2.2	51,284 34,075	31,932 14,416	9,676 6,553	6,553	9,676 6,553	1,310	2,904	0	
3318	Days Creek School District 15	6/30/2018	Contribution	5.2	2.2	6,785	2,870	1,305	1,305	1,305	260	0	0	
3318	Days Creek School District 15	6/30/2017	Proportion	5.2	1.2	3,576	824	688	688	136	0	0	0	
3318	Days Creek School District 15	6/30/2017	Contribution	5.2	1.2	51,483	11,879	9,901	9,901	1,978	0	0	0	
3318	Days Creek School District 15	6/30/2016	Proportion	5.3	0.3	(134,375)	(7,605)	(25,354)	(7,605)	0	0	0	0	
3318	Days Creek School District 15	6/30/2016	Contribution	5.3	0.3	64,171	3,631	12,108	3,631	0	0	0	0	
3318	Days Creek School District 15	6/30/2015	Proportion	5.3	0.0	(328,558)	0	(18,598)	0	0	0	0	0	
3318	Days Creek School District 15	6/30/2015	Contribution	5.3	0.0	38,699	0	2,189	0	0	0	0	0	
3319	South Umpqua School District	6/30/2020	Proportion	5.4	4.4	(1,115,386)	(908,833)	(206,553)	(206,553)	(206,553)	(206,553	(206,553)	(82,621)	
3319	South Umpqua School District	6/30/2020	Contribution	5.4	4.4	(323,672)	(263,733)	(59,939)	(59,939)	(59,939)	(59,939	(59,939)	(23,977)	
3319	South Umpqua School District	6/30/2019	Proportion	5.3	3.3	1,148,251	714,949	216,651	216,651	216,651	216,651	64,996	0	
3319	South Umpqua School District	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(489,493)	(304,779)	(92,357)	(92,357)	(92,357)	(92,357	(27,708)	0	
3319 3319	South Umpqua School District South Umpqua School District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(1,797,713) (233,022)	(760,571) (98,586)	(345,714) (44,812)	(345,714) (44,812)	(345,714) (44,812)	(69,143 (8,962		0	
3319	South Umpqua School District	6/30/2017	Proportion	5.2	1.2	1,105,095	255,023	212,518	212,518	42,505	(0,902	0	0	
3319	South Umpqua School District	6/30/2017	Contribution	5.2	1.2	(400,378)	(92,394)	(76,996)	(76,996)	(15,398)	0	0	0	
3319	South Umpqua School District	6/30/2016	Proportion	5.3	0.3	887,672	50,247	167,485	50,247	(10,000)	0	0	0	
3319	South Umpqua School District	6/30/2016	Contribution	5.3	0.3	(184,012)	(10,417)	(34,719)	(10,417)	0	0	0	0	
3319	South Umpqua School District	6/30/2015	Proportion	5.3	0.0	488,917	o o	27,677	o o	0	0	0	0	
3319	South Umpqua School District	6/30/2015	Contribution	5.3	0.0	(72,013)	0	(4,078)	0	0	0	0	0	
3320	Camas Valley School District 21	6/30/2020	Proportion	5.4	4.4	(456,255)	(371,763)	(84,492)	(84,492)	(84,492)			(33,795)	
3320	Camas Valley School District 21	6/30/2020	Contribution	5.4	4.4	151,134	123,146	27,988	27,988	27,988	27,988	27,988	11,194	
3320	Camas Valley School District 21	6/30/2019	Proportion	5.3	3.3	(344,021)	(214,201)	(64,910)	(64,910)	(64,910)	(64,910	(19,471)	0	
3320	Camas Valley School District 21	6/30/2019	Contribution	5.3	3.3	304,203	189,409	57,397	57,397	57,397	57,397	17,218	0	
3320	Camas Valley School District 21	6/30/2018	Proportion	5.2 5.2	2.2 2.2	227,240 20,272	96,140 8,578	43,700 3.898	43,700 3.898	43,700 3,898	8,740 782	0	0	
3320 3320	Camas Valley School District 21 Camas Valley School District 21	6/30/2018 6/30/2017	Contribution Proportion	5.2	1.2	(62,665)	(14,461)	(12,051)	(12,051)	(2,410)		0	0	
3320	Camas Valley School District 21	6/30/2017	Contribution	5.2	1.2	80,033	18,469	15,391	15,391	3,078	0	0	0	
3320	Camas Valley School District 21	6/30/2017	Proportion	5.3	0.3	(67,007)	(3,792)	(12,643)	(3,792)	3,070	0	0	0	
3320	Camas Valley School District 21	6/30/2016	Contribution	5.3	0.3	70,578	3,993	13,317	3,993	0	0	0	0	
3320	Camas Valley School District 21	6/30/2015	Proportion	5.3	0.0	(57,891)	0	(3,276)	0	0	0	0	0	
3320	Camas Valley School District 21	6/30/2015	Contribution	5.3	0.0	62,698	0	3,548	0	0	0	0	0	
3321	North Douglas School District 22	6/30/2020	Proportion	5.4	4.4	248,443	202,435	46,008	46,008	46,008	46,008	46,008	18,403	
3321	North Douglas School District 22	6/30/2020	Contribution	5.4	4.4	118,279	96,375	21,904	21,904	21,904	21,904	21,904	8,759	
3321	North Douglas School District 22	6/30/2019	Proportion	5.3	3.3	(83,718)	(52,126)	(15,796)	(15,796)	(15,796)	(15,796	(4,738)	0	
3321	North Douglas School District 22	6/30/2019	Contribution	5.3	3.3	46,753	29,111	8,821	8,821	8,821	8,821	2,648	0	
3321	North Douglas School District 22	6/30/2018	Proportion	5.2	2.2	(67,917)	(28,734)	(13,061)	(13,061)	(13,061)	(2,612	0	0	
3321 3321	North Douglas School District 22	6/30/2018	Contribution	5.2 5.2	2.2 1.2	50,244 (245,687)	21,258 (56,695)	9,662 (47,248)	9,662 (47,248)	9,662 (9,447)	1,934	0	0	
3321	North Douglas School District 22 North Douglas School District 22	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(245,687) 62,625	(56,695)	(47,248)	(47,248)	(9,447)	0	0	0	
3321	North Douglas School District 22	6/30/2016	Proportion	5.3	0.3	(254,017)	(14,377)	(47,928)	(14,377)	2,410	0	0	0	
3321	North Douglas School District 22	6/30/2016	Contribution	5.3	0.3	67,375	3,815	12,712	3,815	0	0	0	0	
3321	North Douglas School District 22	6/30/2015	Proportion	5.3	0.0	(284,990)	0,010	(16,130)	0,019	0	0	0	0	
3321	North Douglas School District 22	6/30/2015	Contribution	5.3	0.0	59,100	ő	3,345	0	0	0	0	0	
3324	Yoncalla School District 32	6/30/2020	Proportion	5.4	4.4	(125,293)	(102,091)	(23,202)	(23,202)	(23,202)	(23,202	(23,202)	(9,283)	
3324	Yoncalla School District 32	6/30/2020	Contribution	5.4	4.4	150,195	122,381	27,814	27,814	27,814	27,814	27,814	11,125	
3324	Yoncalla School District 32	6/30/2019	Proportion	5.3	3.3	37,106	23,104	7,001	7,001	7,001	7,001	2,101	0	
3324	Yoncalla School District 32	6/30/2019	Contribution	5.3	3.3	32,272	20,094	6,089	6,089	6,089	6,089	1,827	0	
3324	Yoncalla School District 32	6/30/2018	Proportion	5.2	2.2	123,691	52,330	23,787	23,787	23,787	4,756	0	0	
3324	Yoncalla School District 32	6/30/2018	Contribution	5.2	2.2	67,548	28,578	12,990	12,990	12,990	2,598	0	0	
3324	Yoncalla School District 32	6/30/2017	Proportion	5.2	1.2	(450,116)	(103,872)	(86,561)	(86,561)	(17,311)	0	0	0	
3324	Yoncalla School District 32	6/30/2017	Contribution	5.2	1.2	78,499	18,115	15,096	15,096	3,019	0	0	0	
3324	Yoncalla School District 32	6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(393,543)	(22,278)	(74,253)	(22,278)	0	0	0	0	
3324 3324	Yoncalla School District 32 Yoncalla School District 32	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	35,957 53,369	2,037	6,784 3.019	2,037	0	0	0	0	
3324	Yoncalla School District 32 Yoncalla School District 32	6/30/2015	Contribution	5.3	0.0	26,322	0	1,492	0	0	0	0	0	
3324	Elkton School District 34	6/30/2020	Proportion	5.4	0.0 4.4	5,366	4,372	1,492	994	994	994	994	396	
				J.T		91.232	74.337	16.895	16,895	16.895	16,895	16.895	6.757	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3325	Employer Name Elkton School District 34	6/30/2019	Proportion	5.3	3.3	(194,402)	(121,042)	(36,680)	(36,680)	(36,680)	(36,680)	(11,002)	Cxperise 0	Subsequent Expense
3325	Elkton School District 34	6/30/2019	Contribution	5.3	3.3	21,943	13,663	4,140	4,140	4,140	4,140	1,243	0	Č
3325	Elkton School District 34	6/30/2018	Proportion	5.2	2.2	170,243	72,026	32,739	32,739	32,739	6,548	0	0	C
3325	Elkton School District 34	6/30/2018	Contribution	5.2	2.2	17,163	7,260	3,301	3,301	3,301	658	0	0	C
3325	Elkton School District 34	6/30/2017	Proportion	5.2	1.2	(30,724)	(7,092)	(5,908)		(1,184)	0	0	0	C
3325	Elkton School District 34	6/30/2017	Contribution	5.2	1.2	61,924	14,292	11,908	11,908	2,384	0	0	0	C
3325	Elkton School District 34	6/30/2016	Proportion	5.3	0.3	(133,569)	(7,559)	(25,202)		0	0	0	0	C
3325	Elkton School District 34	6/30/2016	Contribution	5.3	0.3	60,507	3,427	11,416	3,427	0	0	0	0	C
3325 3325	Elkton School District 34 Elkton School District 34	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(65,420) 39,536	0	(3,705) 2,236	0	0	0	0	0	C
3331	Umpqua School District	6/30/2020	Proportion	5.4	4.4	0 0	0	2,230	0	0	0	0	0	C
3331	Umpqua School District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Č
3331	Umpgua School District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	Č
3331	Umpqua School District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	Ċ
3331	Umpqua School District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
3331	Umpqua School District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
3331	Umpqua School District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	(
3331 3335	Umpqua School District	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(262.000)	(242.520)	(40.500)	(40.500)	(40.500)	(40.500)	(40.500)	(40.440)	C
	Riddle School District	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(262,062)	(213,532)	(48,530)	(48,530)	(48,530)	(48,530)	(48,530)	(19,412)	C
3335 3335	Riddle School District Riddle School District	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	178,979 (357,078)	145,835 (222,332)	33,144 (67,373)	33,144 (67,373)	33,144 (67,373)	33,144 (67,373)	33,144 (20,213)	13,259 0	C
3335	Riddle School District	6/30/2019	Contribution	5.3	3.3	(4,429)	(2,757)	(836)	(836)	(836)	(836)	(249)	0	C
3335	Riddle School District	6/30/2018	Proportion	5.2	2.2	(137,885)	(58,337)	(26,516)	(26,516)	(26,516)		(2-3)	0	C
3335	Riddle School District	6/30/2018	Contribution	5.2	2.2	19,557	8,274	3,761	3,761	3,761	752	0	0	Č
3335	Riddle School District	6/30/2017	Proportion	5.2	1.2	(146,225)	(33,745)	(28,120)		(5,625)	0	0	0	d
3335	Riddle School District	6/30/2017	Contribution	5.2	1.2	72,858	16,814	14,011	14,011	2,803	0	0	0	C
3335	Riddle School District	6/30/2016	Proportion	5.3	0.3	13,068	738	2,466	738	0	0	0	0	C
3335	Riddle School District	6/30/2016	Contribution	5.3	0.3	94,059	5,324	17,747	5,324	0	0	0	0	C
3335	Riddle School District	6/30/2015	Proportion	5.3	0.0	(290,398)	0	(16,438)	0	0	0	0	0	C
3335	Riddle School District	6/30/2015	Contribution	5.3	0.0	102,302	. 0	5,792	0	0	0	0	0	C
3338	Glendale 77	6/30/2020	Proportion	5.4	4.4	(160,171)	(130,510)	(29,661)	(29,661)	(29,661)	(29,661)	(29,661)	(11,866)	C
3338	Glendale 77	6/30/2020	Contribution	5.4 5.3	4.4 3.3	100,088	81,553	18,535	18,535	18,535	18,535	18,535	7,413 0	C
3338 3338	Glendale 77 Glendale 77	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	58,332 (28,785)	36,320 (17,923)	11,006 (5,431)	11,006 (5,431)	11,006 (5,431)	11,006 (5,431)	3,302 (1,630)	0	C
3338	Glendale 77	6/30/2019	Proportion	5.2	2.2	38,247	16,182	7,355	7,355	7,355	1,472	(1,630)	0	C
3338	Glendale 77	6/30/2018	Contribution	5.2	2.2	38.442	16,263	7,393	7,393	7,393	1,477	0	0	C
3338	Glendale 77	6/30/2017	Proportion	5.2	1.2	(216,600)	(49,984)	(41,654)	(41,654)	(8.330)	.,	0	0	Č
3338	Glendale 77	6/30/2017	Contribution	5.2	1.2	79,954	18,450	15,376	15,376	3,074	0	0	0	d
3338	Glendale 77	6/30/2016	Proportion	5.3	0.3	(93,941)	(5,316)	(17,725)	(5,316)	0	0	0	0	C
3338	Glendale 77	6/30/2016	Contribution	5.3	0.3	66,982	3,792	12,638	3,792	0	0	0	0	C
3338	Glendale 77	6/30/2015	Proportion	5.3	0.0	(494,371)	0	(27,981)	0	0	0	0	0	C
3338	Glendale 77	6/30/2015	Contribution	5.3	0.0	58,833	0	3,328	0	0	0	0	0	C
3349	Winston-Dillard Schools	6/30/2020	Proportion	5.4	4.4	10,726	8,740	1,986	1,986	1,986	1,986	1,986	796	(
3349	Winston-Dillard Schools	6/30/2020	Contribution	5.4	4.4	(183,405)	(149,441)	(33,964)	(33,964)	(33,964)	(33,964)	(33,964)	(13,585)	(
3349 3349	Winston-Dillard Schools	6/30/2019	Proportion	5.3 5.3	3.3 3.3	1,732,304	1,078,604	326,850	326,850 (51,464)	326,850 (51,464)	326,850 (51,464)	98,054	0	(
3349 3349	Winston-Dillard Schools Winston-Dillard Schools	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(272,760) (1,757,430)	(169,832) (743,529)	(51,464) (337,967)		(51,464)	(51,464) (67,595)	(15,440)	0	C
3349	Winston-Dillard Schools Winston-Dillard Schools	6/30/2018	Contribution	5.2 5.2	2.2	(1,757,430)	(743,529)	(337,967)	(337,967)	(337,967)	(67,595)	0	0	(
3349	Winston-Dillard Schools Winston-Dillard Schools	6/30/2017	Proportion	5.2	1.2	479,312	110,612	92,175	92,175	18,437	0	0	0	C
3349	Winston-Dillard Schools	6/30/2017	Contribution	5.2	1.2	(207,317)	(47,841)	(39,869)	(39,869)	(7,972)		0	0	C
3349	Winston-Dillard Schools	6/30/2016	Proportion	5.3	0.3	763,557	43,222	144,067	43,222	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	0	0	
3349	Winston-Dillard Schools	6/30/2016	Contribution	5.3	0.3	(104,564)	(5,919)	(19,729)		0	0	0	0	ď
3349	Winston-Dillard Schools	6/30/2015	Proportion	5.3	0.0	71,848	0	4,068	0	0	Ö	Ö	0	Ċ
3349	Winston-Dillard Schools	6/30/2015	Contribution	5.3	0.0	(10,582)	0	(597)	0	0	0	0	0	(
3353	Sutherlin School District 130	6/30/2020	Proportion	5.4	4.4	(491,255)	(400,282)	(90,973)		(90,973)			(36,390)	(
3353	Sutherlin School District 130	6/30/2020	Contribution	5.4	4.4	(562,120)	(458,024)	(104,096)		(104,096)	(104,096)	(104,096)	(41,640)	(
3353	Sutherlin School District 130	6/30/2019	Proportion	5.3	3.3	264,925	164,953	49,986	49,986	49,986	49,986	14,995	0	9
3353	Sutherlin School District 130	6/30/2019	Contribution	5.3	3.3	(518,538)	(322,864)	(97,837)	(97,837)	(97,837)	(97,837)	(29,353)	0	
3353	Sutherlin School District 130	6/30/2018	Proportion	5.2	2.2	(423,072)	(178,992)	(81,360)	(81,360)	(81,360)	(16,272)	0	0	
3353	Sutherlin School District 130	6/30/2018	Contribution	5.2	2.2	(522,316)	(220,981)	(100,445)		(100,445)	(20,091)	0	0	
3353	Sutherlin School District 130	6/30/2017	Proportion	5.2	1.2	386,742	89,250	74,373	74,373	14,877	0	0	0	
3353 3353	Sutherlin School District 130	6/30/2017	Contribution	5.2	1.2	(439,220)	(101,360)	(84,465)		(16,895)	0	0	0	
	Sutherlin School District 130	6/30/2016	Proportion	5.3	0.3	723,236	40,936	136,460	40,936	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number 3353	Employer Name Sutherlin School District 130	Recognition 6/30/2016	Contribution	Amortization Period 5.3	Period 0.3	Outflow/(Inflow) (472,300)	Outflow/(Inflow) (26,735)	Expense (89,113)	Expense (26,735)	Expense 0	Expense 0	Expense	Expense 0	Subsequent Expense
3353	Sutherlin School District 130	6/30/2015	Proportion	5.3	0.0	375,726	(20,735)	21,266	(20,735)	0	0	0	0	
3353	Sutherlin School District 130	6/30/2015	Contribution	5.3	0.0	(294,780)	0	(16,685)	0	0	0	0	0	ď
3361	Arlington Public Schools	6/30/2020	Proportion	5.4	4.4	(20,549)	(16,744)	(3,805)	(3,805)	(3,805)			(1,524)	C
3361	Arlington Public Schools	6/30/2020	Contribution	5.4	4.4	84,899	69,177	15,722	15,722	15,722	15,722	15,722	6,289	C
3361	Arlington Public Schools	6/30/2019	Proportion	5.3	3.3	(415,559)	(258,745)	(78,407)	(78,407)	(78,407)	(78,407)		0	C
3361 3361	Arlington Public Schools	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	20,745 (102,462)	12,917 (43,350)	3,914 (19,704)	3,914 (19,704)	3,914 (19,704)	3,914 (3,942)	1,175	0	C
3361	Arlington Public Schools Arlington Public Schools	6/30/2018	Proportion Contribution	5.2	2.2	1,226	(43,330)	(19,704)	236	(19,704)	(3,942,	0	0	
3361	Arlington Public Schools	6/30/2017	Proportion	5.2	1.2	76,167	17,575	14,648	14,648	2,927		0	0	C
3361	Arlington Public Schools	6/30/2017	Contribution	5.2	1.2	37,061	8,553	7,127	7,127	1,426	0	Ō	0	ď
3361	Arlington Public Schools	6/30/2016	Proportion	5.3	0.3	(193,667)	(10,962)	(36,541)	(10,962)	0	0	0	0	C
3361	Arlington Public Schools	6/30/2016	Contribution	5.3	0.3	60,492	3,422	11,414	3,422	0	0	0	0	C
3361	Arlington Public Schools	6/30/2015	Proportion	5.3	0.0	(291,886)	0	(16,521)	0	0	0	0	0	C
3361 3364	Arlington Public Schools Condon Admin School District 25J	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	31,970 (1,344)	0 (1.095)	1,810 (249)	0 (249)	(249)	0 (249)	(249)	0 (99)	C
3364	Condon Admin School District 25J	6/30/2020	Contribution	5.4	4.4	111.486	90.840	20.646	20.646	20.646	20.646	20.646	8.256	
3364	Condon Admin School District 25J	6/30/2019	Proportion	5.3	3.3	(245,355)	(152,769)	(46,293)	(46,293)	(46,293)	(46,293)	(13.890)	0,200	Č
3364	Condon Admin School District 25J	6/30/2019	Contribution	5.3	3.3	(4,431)	(2,759)	(836)	(836)	(836)	(836)	(251)	0	Č
3364	Condon Admin School District 25J	6/30/2018	Proportion	5.2	2.2	65,058	27,525	12,511	12,511	12,511	2,503	0	0	C
3364	Condon Admin School District 25J	6/30/2018	Contribution	5.2	2.2	183	78	35	35	35	8	0	0	C
3364	Condon Admin School District 25J	6/30/2017	Proportion	5.2	1.2 1.2	26,500	6,116	5,096 6.849	5,096 6,849	1,020 1,372	0	0	0	C
3364 3364	Condon Admin School District 25J Condon Admin School District 25J	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	0.3	35,617 (304,795)	8,221 (17,255)	(57,508)	(17,255)	1,372	0	0	0	(
3364	Condon Admin School District 25J	6/30/2016	Contribution	5.3	0.3	48,134	2,724	9,082	2,724	0	0	0	0	C
3364	Condon Admin School District 25J	6/30/2015	Proportion	5.3	0.0	(212,946)	0	(12,056)	0	0	0	Ö	0	d
3364	Condon Admin School District 25J	6/30/2015	Contribution	5.3	0.0	16,817	0	952	0	0	0	0	0	C
3370	Prairie City School District 4	6/30/2020	Proportion	5.4	4.4	(125,962)	(102,636)	(23,326)	(23,326)	(23,326)	(23,326)		(9,332)	C
3370	Prairie City School District 4	6/30/2020	Contribution	5.4	4.4	90,241	73,530	16,711	16,711	16,711	16,711	16,711	6,686	C
3370 3370	Prairie City School District 4 Prairie City School District 4	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(121,806) 489,514	(75,842) 304,792	(22,982) 92,361	(22,982) 92,361	(22,982) 92,361	(22,982) 92,361	(6,896) 27,709	0	C
3370	Prairie City School District 4 Prairie City School District 4	6/30/2019	Proportion	5.2	2.2	(192,980)	(81,644)	(37,112)	(37,112)	(37,112)	(7,420)		0	C
3370	Prairie City School District 4	6/30/2018	Contribution	5.2	2.2	1,057,883	447,566	203,439	203,439	203,439	40,688	0	0	Č
3370	Prairie City School District 4	6/30/2017	Proportion	5.2	1.2	(327,392)	(75,552)	(62,960)	(62,960)	(12,592)	0	Ō	0	ď
3370	Prairie City School District 4	6/30/2017	Contribution	5.2	1.2	80,035	18,471	15,391	15,391	3,080	0	0	0	C
3370	Prairie City School District 4	6/30/2016	Proportion	5.3	0.3	(19,793)	(1,118)	(3,735)	(1,118)	0	0	0	0	C
3370	Prairie City School District 4	6/30/2016	Contribution	5.3	0.3	9,556	541 0	1,803	541 0	0	0	0	0	C
3370 3370	Prairie City School District 4 Prairie City School District 4	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(103,022) 49,659	0	(5,832) 2,809	0	0	0	0	0	C
3372	Monument School District 8	6/30/2020	Proportion	5.4	4.4	(322,235)	(262,562)	(59,673)	(59,673)	(59,673)		(59,673)	(23,870)	C
3372	Monument School District 8	6/30/2020	Contribution	5.4	4.4	53,187	43,338	9,849	9,849	9,849	9,849	9,849	3,942	Č
3372	Monument School District 8	6/30/2019	Proportion	5.3	3.3	92,379	57,519	17,430	17,430	17,430	17,430	5,229	0	C
3372	Monument School District 8	6/30/2019	Contribution	5.3	3.3	239,203	148,937	45,133	45,133	45,133	45,133	13,538	0	C
3372	Monument School District 8	6/30/2018	Proportion	5.2	2.2	(624,749)	(264,317)	(120,144)	(120,144)	(120,144)	(24,029)	0	0	C
3372 3372	Monument School District 8	6/30/2018	Contribution	5.2	2.2 1.2	1,163,408	492,212	223,732	223,732	223,732	44,748 0	0	0	C
3372	Monument School District 8 Monument School District 8	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2	(54,970) 12,313	(12,686) 2,841	(10,571) 2,368	(10,571) 2,368	(2,115) 473	0	0	0	C
3372	Monument School District 8	6/30/2016	Proportion	5.3	0.3	(73,364)	(4,154)	(13,842)	(4,154)	0	0	0	0	Č
3372	Monument School District 8	6/30/2016	Contribution	5.3	0.3	32,288	1,828	6,092	1,828	0	0	0	0	Ċ
3372	Monument School District 8	6/30/2015	Proportion	5.3	0.0	(108,706)	0	(6,151)	0	0	0	0	0	C
3372	Monument School District 8	6/30/2015	Contribution	5.3	0.0	18,117	0	1,027	0	0	0	0	0	C
3375 3375	Dayville School District 16J	6/30/2020	Proportion	5.4 5.4	4.4	33,085 15,585	26,958	6,127	6,127	6,127	6,127 2,886	6,127 2,886	2,450	0
3375	Dayville School District 16J Dayville School District 16J	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	(262,595)	12,699 (163,503)	2,886 (49,546)	2,886 (49,546)	2,886 (49,546)	(49,546)		1,155 0	C
3375	Dayville School District 16J	6/30/2019	Contribution	5.3	3.3	23,759	14,793	4,483	4,483	4,483	4.483	1,344	0	(
3375	Dayville School District 16J	6/30/2018	Proportion	5.2	2.2	(67,078)	(28,378)	(12,900)	(12,900)	(12,900)	(2,578)		0	Ċ
3375	Dayville School District 16J	6/30/2018	Contribution	5.2	2.2	(4,924)	(2,083)	(947)	(947)	(947)	(189)		0	Ċ
3375	Dayville School District 16J	6/30/2017	Proportion	5.2	1.2	(33,346)	(7,694)	(6,413)	(6,413)	(1,281)	0	0	0	(
3375	Dayville School District 16J	6/30/2017	Contribution	5.2	1.2	18,713	4,317	3,599	3,599	718	0	0	0	C
3375	Dayville School District 16J	6/30/2016	Proportion	5.3	0.3 0.3	(118,834)	(6,724)	(22,422)	(6,724)	0	0	0	0	(
3375 3375	Dayville School District 16J Dayville School District 16J	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	26,984 29,691	1,529	5,091 1.681	1,529	0	0	0	0	(
3375	Dayville School District 16J	6/30/2015	Contribution	5.3	0.0	18,455	0	1,045	0	0	0	0	0	(
3376	Long Creek Schools	6/30/2020	Proportion	5.4	4.4	37,664	30,689	6,975	6,975	6,975	6,975	6,975	2,789	Č
3376	Long Creek Schools	6/30/2020	Contribution	5.4	4.4	39,858	32,477	7,381	7,381	7,381	7,381	7,381	2,953	ď
3376	Long Creek Schools	6/30/2019	Proportion	5.3	3.3	(126,431)	(78,721)	(23,855)	(23,855)	(23,855)	(23,855)		0	C
3376	Long Creek Schools	6/30/2019	Contribution	5.3	3.3	12,121	7,547	2,287	2,287	2,287	2,287	686	0	C



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3376	Long Creek Schools	6/30/2018	Proportion	5.2	2.2	(17,475) 16,384	(7,392)	(3,361)	(3,361) 3,151	(3,361) 3,151	(670) 629		0	0
3376 3376	Long Creek Schools Long Creek Schools	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	41,133	6,931 9,493	3,151 7,910	7,910	1,583	629	0	0	0
3376	Long Creek Schools Long Creek Schools	6/30/2017	Contribution	5.2 5.2	1.2	41,133 3,896	9,493	7,910	7,910	1,583	0	Ü	0	0
3376	Long Creek Schools	6/30/2016	Proportion	5.3	0.3	(14,090)	(800)	(2,658)	(800)	0	0	0	0	0
3376	Long Creek Schools	6/30/2016	Contribution	5.3	0.3	42,062	2,382	7,936	2,382	0	0	0	0	0
3376	Long Creek Schools	6/30/2015	Proportion	5.3	0.0	(51,944)	0	(2,939)	2,002	0	0	0	0	0
3376	Long Creek Schools	6/30/2015	Contribution	5.3	0.0	19,357	ō	1,097	0	0	0	Ö	ō	0
3392	Burns-Slater School District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3392 3392	Burns-Slater School District Burns-Slater School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District Burns-Slater School District	6/30/2016	Proportion	5.3 5.3	0.3	0	0	0	0	0	0	U	0	0
3392	Burns-Slater School District Burns-Slater School District	6/30/2015	Contribution	5.3 5.3	0.0	0	0	0	0	0	0	Ü	0	0
3394	Crane Elementary School	6/30/2020	Proportion	5.4	4.4	204,663	166,762	37.901	37.901	37,901	37.901	37,901	•	0
3394	Crane Elementary School	6/30/2020	Contribution	5.4	4.4	40,367	32,892	7,475	7,475	7,475	7.475	7.475		0
3394	Crane Elementary School	6/30/2019	Proportion	5.3	3.3	110,098	68,552	20,773	20,773	20,773	20,773	6,233		0
3394	Crane Elementary School	6/30/2019	Contribution	5.3	3.3	46,822	29,154	8,834	8,834	8,834	8,834	2,652		0
3394	Crane Elementary School	6/30/2018	Proportion	5.2	2.2	235,962	99,831	45,377	45,377	45,377	9,077	_,		0
3394	Crane Elementary School	6/30/2018	Contribution	5.2	2.2	49,147	20,794	9,451	9,451	9,451	1,892	0	0	0
3394	Crane Elementary School	6/30/2017	Proportion	5.2	1.2	(35,121)	(8,105)	(6,754)	(6,754)	(1,351)	0	0	0	0
3394	Crane Elementary School	6/30/2017	Contribution	5.2	1.2	48,770	11,254	9,379	9,379	1,875	0	0	0	0
3394	Crane Elementary School	6/30/2016	Proportion	5.3	0.3	(7,085)	(400)	(1,337)	(400)	0	0	0	0	0
3394	Crane Elementary School	6/30/2016	Contribution	5.3	0.3	7,409	419	1,398	419	0	0	0	0	0
3394	Crane Elementary School	6/30/2015	Proportion	5.3	0.0	41,941	0	2,376	0	0	0	0	•	0
3394	Crane Elementary School	6/30/2015	Contribution	5.3	0.0	8,447	0	477	0	0	0	0	U	0
3395	Pine Creek School	6/30/2020	Proportion	5.4	4.4	(2,518)	(2,052)	(466)	(466)	(466)	(466)			
3395	Pine Creek School	6/30/2020	Contribution	5.4	4.4	770	627	143	143	143	143			0
3395 3395	Pine Creek School	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(5,611)	(3,493)	(1,059) 116	(1,059)	(1,059) 116	(1,059)			0
3395	Pine Creek School Pine Creek School	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	616 7,602	384 3,216	1,462	116 1,462	1,462	116 292	36		0
3395	Pine Creek School	6/30/2018	Contribution	5.2	2.2	(276)	(117)	(53)	(53)	(53)	(11)		0	0
3395	Pine Creek School	6/30/2017	Proportion	5.2	1.2	1,459	335	281	281	54	0	,	0	0
3395	Pine Creek School	6/30/2017	Contribution	5.2	1.2	2.060	476	396	396	80	0	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	5.3	0.3	(3,789)	(214)	(715)	(214)	0	0	Ö	ő	0
3395	Pine Creek School	6/30/2016	Contribution	5.3	0.3	2,167	122	409	`122 [´]	0	0	0	0	0
3395	Pine Creek School	6/30/2015	Proportion	5.3	0.0	(5,054)	0	(284)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2015	Contribution	5.3	0.0	464	0	24	0	0	0	0		0
3396	Diamond School District 7	6/30/2020	Proportion	5.4	4.4	(57,422)	(46,788)	(10,634)	(10,634)	(10,634)	(10,634)			
3396	Diamond School District 7	6/30/2020	Contribution	5.4	4.4	11,480	9,354	2,126	2,126	2,126	2,126	2,126		0
3396	Diamond School District 7	6/30/2019	Proportion	5.3	3.3	(8,447)	(5,259)	(1,594)	(1,594)	(1,594)	(1,594)			0
3396	Diamond School District 7	6/30/2019	Contribution	5.3	3.3	(3,809)	(2,371)	(719)	(719)	(719)	(719)		,	0
3396	Diamond School District 7	6/30/2018	Proportion	5.2	2.2	(17,595)	(7,443)	(3,384)	(3,384)	(3,384)	(675)	0	0	0
3396 3396	Diamond School District 7 Diamond School District 7	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	110 (99.567)	47 (22,975)	21 (19.148)	21 (19.148)	21 (3,827)	5	0	0	0
3396	Diamond School District 7 Diamond School District 7	6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(99,567) 892	(22,975)	(19,148)	(19,148) 172	(3,827)	0	0	0	0
3396	Diamond School District 7 Diamond School District 7	6/30/2017	Proportion	5.2	1.2 0.3	(14,420)	(815)	(2,721)	(815)	32	0	0	0	0
3396	Diamond School District 7 Diamond School District 7	6/30/2016	Contribution	5.3	0.3	(14,420)	(893)	(2,721)	(893)	0	0	0	0	0
3396	Diamond School District 7	6/30/2015	Proportion	5.3	0.0	(74,799)	(093)	(4,234)	(693)	0	0	0	0	0
3396	Diamond School District 7	6/30/2015	Contribution	5.3	0.0	6,828	0	388	0	0	0	n	0	0
3397	Suntex School District	6/30/2020	Proportion	5.4	4.4	(2,371)	(1,932)	(439)	(439)	(439)	(439)	(439		
3397	Suntex School District	6/30/2020	Contribution	5.4	4.4	(3,375)	(2,750)	(625)	(625)	(625)	(625)			
3397	Suntex School District	6/30/2019	Proportion	5.3	3.3	(100,609)	(62,643)	(18,983)	(18,983)	(18,983)	(18,983)			0
3397	Suntex School District	6/30/2019	Contribution	5.3	3.3	(4,311)	(2,685)	(813)	(813)	(813)	(813)			0
3397	Suntex School District	6/30/2018	Proportion	5.2	2.2	44,965	19,024	8,647	8,647	8,647	1,730	. 0	0	0
3397	Suntex School District	6/30/2018	Contribution	5.2	2.2	(10,223)	(4,325)	(1,966)	(1,966)	(1,966)	(393)) 0	0	0
3397	Suntex School District	6/30/2017	Proportion	5.2	1.2	(46,730)	(10,782)	(8,987)	(8,987)	(1,795)	0	0	0	0
3397	Suntex School District	6/30/2017	Contribution	5.2	1.2	11,190	2,582	2,152	2,152	430	0	0	0	0
3397	Suntex School District	6/30/2016	Proportion	5.3	0.3	(26,137)	(1,477)	(4,932)	(1,477)	0	0	0	0	0
3397	Suntex School District	6/30/2016	Contribution	5.3	0.3	4,157	237	784	237	0	0	0	•	0
3397	Suntex School District	6/30/2015	Proportion	5.3	0.0	5,463	0	308	0	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3397	Employer Name Suntex School District	6/30/2015	Contribution	5.3	0.0	1,888	Outriow/(initiow)	108	Cxperise 0	0				
3398	Drewsey School	6/30/2020	Proportion	5.4	4.4	4,889	3,984	905	905	905	905	905	364	0
3398	Drewsey School	6/30/2020	Contribution	5.4	4.4	(2,735)	(2,229)	(506)	(506)	(506)	(506)	(506)	(205)	0
3398	Drewsey School	6/30/2019	Proportion	5.3	3.3	17,371	10,815	3,278	3,278	3,278	3,278	981	0	0
3398	Drewsey School	6/30/2019	Contribution	5.3	3.3	1,237	771	233	233	233	233	72	0	0
3398	Drewsey School	6/30/2018	Proportion	5.2	2.2	(395)	(167)		(76)	(76)	(15)	0	0	0
3398	Drewsey School	6/30/2018	Contribution	5.2	2.2	1,088	461	209	209	209	43	0	0	0
3398	Drewsey School	6/30/2017	Proportion	5.2	1.2	71,750	16,558	13,798	13,798	2,760	0	0	0	0
3398	Drewsey School	6/30/2017	Contribution	5.2	1.2	(538)	(126)	(103)	(103)	(23)	0	0	0	0
3398 3398	Drewsey School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0 8,526	0 481	1,609	481	0	0	0	0	0
3398	Drewsey School Drewsey School	6/30/2015	Proportion	5.3	0.3	8,526	481	1,009	481	0	0	0	0	0
3398	Drewsey School	6/30/2015	Contribution	5.3	0.0	4.854	0	274	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2020	Proportion	5.4	4.4	(5,550)	(4,522)		(1,028)	(1,028)	•	(1,028)	(410)	
3399	Frenchglen School District	6/30/2020	Contribution	5.4	4.4	2,869	2,338	531	531	531	531	531	214	0
3399	Frenchglen School District	6/30/2019	Proportion	5.3	3.3	(51,932)	(32,336)		(9,798)	(9,798)		(2,942)	0	0
3399	Frenchglen School District	6/30/2019	Contribution	5.3	3.3	3,693	2,299	697	697	697	697	208	0	0
3399	Frenchglen School District	6/30/2018	Proportion	5.2	2.2	(17,905)	(7,576)		(3,443)	(3,443)		0	0	0
3399	Frenchglen School District	6/30/2018	Contribution	5.2	2.2	1,484	629	285	285	285	59	0	0	0
3399	Frenchglen School District	6/30/2017	Proportion	5.2	1.2	(11,414)	(2,634)		(2,195)	(439)	0	0	0	0
3399	Frenchglen School District	6/30/2017	Contribution	5.2	1.2	214	50	41	41	9	0	0	0	0
3399	Frenchglen School District	6/30/2016	Proportion	5.3	0.3	(31,563)	(1,788)		(1,788)	0	0	0	0	0
3399	Frenchglen School District	6/30/2016	Contribution	5.3	0.3	5,268	298	994	298	0	0	0	0	0
3399	Frenchglen School District	6/30/2015	Proportion	5.3	0.0	(37,325)	0	(2,115)	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2015	Contribution	5.3	0.0	1,508	0	83	2,576	0	0	0	0	0
3405 3405	Fields-Trout Creek 33	6/30/2020	Proportion	5.4	4.4 4.4	13,908	11,332	2,576		2,576	2,576	2,576	1,028	0
3405 3405	Fields-Trout Creek 33 Fields-Trout Creek 33	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	3.3	6,719 (13,416)	5,475 (8,354)	1,244 (2,531)	1,244 (2,531)	1,244 (2,531)	1,244 (2,531)	1,244 (761)	499 0	0
3405	Fields-Trout Creek 33	6/30/2019	Contribution	5.3	3.3	6,451	4,017	1,217	1,217	1,217	1,217	366	0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	5.2	2.2	(21,866)	(9,251)		(4,205)	(4,205)	(841)	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Contribution	5.2	2.2	1,071	453	206	206	206	41	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	5.2	1.2	4,866	1,122	936	936	186	0	Ö	0	0
3405	Fields-Trout Creek 33	6/30/2017	Contribution	5.2	1.2	1,983	459	381	381	78	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	5.3	0.3	26,359	1,494	4,973	1,494	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Contribution	5.3	0.3	1,976	111	373	111	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Proportion	5.3	0.0	(63,330)	0	(3,585)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Contribution	5.3	0.0	3,581	0	201	0	0	0	0	0	0
3407	Crane Union High School	6/30/2020	Proportion	5.4	4.4	98,901	80,586	18,315	18,315	18,315	18,315	18,315	7,326	0
3407	Crane Union High School	6/30/2020	Contribution	5.4	4.4	51,650	42,085	9,565	9,565	9,565	9,565	9,565	3,825	0
3407	Crane Union High School	6/30/2019	Proportion	5.3	3.3	(133,904)	(83,374)		(25,265)	(25,265)	(25,265)	(7,579)	0	0
3407 3407	Crane Union High School	6/30/2019	Contribution	5.3 5.2	3.3 2.2	65,034 (2,939)	40,492 (1,244)	12,271	12,271	12,271	12,271	3,679	0	0
3407	Crane Union High School	6/30/2018	Proportion	5.2 5.2	2.2	(2,939) 4,902			(565) 943	(565) 943	(114) 187	0	0	0
3407	Crane Union High School Crane Union High School	6/30/2018 6/30/2017	Contribution Proportion	5.2	1.2	(132,289)	2,073 (30,529)	943 (25,440)	(25,440)	(5,089)	187	0	0	0
3407	Crane Union High School	6/30/2017	Contribution	5.2	1.2	41,182	9,502	7,920	7,920	1,582	0	0	0	0
3407	Crane Union High School	6/30/2016	Proportion	5.3	0.3	(276.475)	(15,650)		(15,650)	1,302	0	0	0	0
3407	Crane Union High School	6/30/2016	Contribution	5.3	0.3	4.771	271	900	271	0	0	0	0	0
3407	Crane Union High School	6/30/2015	Proportion	5.3	0.0	(163,374)	0	(9,249)	0	0	0	0	0	0
3407	Crane Union High School	6/30/2015	Contribution	5.3	0.0	(18,974)	0	(1,074)	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Proportion	5.4	4.4	0	0	o o	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3408 3408	Burns Union High School	6/30/2016	Proportion	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	0
3408 3408	Burns Union High School	6/30/2016 6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3408 3408	Burns Union High School Burns Union High School	6/30/2015	Proportion Contribution	5.3	0.0	862	0	47	0	0	0	0	0	0
3408	Hood River County School District	6/30/2020	Proportion	5.3 5.4	4.4	(1,966,953)	(1,602,702)		(364,251)	(364,251)	(364,251)	(364,251)	(145,698)	0
3409	Hood River County School District	6/30/2020	Contribution	5.4	4.4	2,050,386	1,670,685	379,701	379,701	379,701	379,701	379,701	151,881	0
3409	Hood River County School District	6/30/2019	Proportion	5.3	3.3	(1,525)	(949)		(288)	(288)	(288)	(85)	151,001	0
3409	Hood River County School District	6/30/2019	Contribution	5.3	3.3	(1,133,484)	(705,754)		(213,865)	(213,865)	(213,865)	(64,159)	0	0
3409	Hood River County School District	6/30/2018	Proportion	5.2	2.2	(1,605,536)	(679,265)		(308,757)	(308,757)	(61,751)	(0.,100)	0	0
3409	Hood River County School District	6/30/2018	Contribution	5.2	2.2	(731,180)	(309,344)		(140,612)	(140,612)		0		



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3409	Hood River County School District	6/30/2017	Proportion	5.2	1.2	176,022	40,622	33,850	33,850	6,772	0	0	0	C
3409 3409	Hood River County School District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(557,776)	(128,716)		(107,265) 12,942	(21,451)	0	0	0	C
3409	Hood River County School District Hood River County School District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	228,652 (587,840)	12,942 (33,275)		(33,275)	0	0	0	0	C
3409	Hood River County School District	6/30/2015	Proportion	5.3	0.0	(1,199,044)	(33,273)	(67,869)	(33,273)	0	0	0	0	C
3409	Hood River County School District	6/30/2015	Contribution	5.3	0.0	(288,726)	0	(16,341)	0	0	0	0	0	C
3414	Phoenix-Talent School District	6/30/2020	Proportion	5.4	4.4	900,873	734,045		166,828	166,828	166,828	166,828	66,733	Č
3414	Phoenix-Talent School District	6/30/2020	Contribution	5.4	4.4	22,418	18,267	4,151	4,151	4,151	4,151	4,151	1,663	d
3414	Phoenix-Talent School District	6/30/2019	Proportion	5.3	3.3	(2,057,394)	(1,281,018)			(388,188)	(388,188			Ċ
3414	Phoenix-Talent School District	6/30/2019	Contribution	5.3	3.3	1,559,148	970,790	294,179	294,179	294,179	294,179	88,253	0	C
3414	Phoenix-Talent School District	6/30/2018	Proportion	5.2	2.2	(455,116)	(192,550)			(87,522)	(17,506		0	C
3414	Phoenix-Talent School District	6/30/2018	Contribution	5.2	2.2	(492,225)	(208,248)		(94,659)	(94,659)	(18,930	0	0	C
3414	Phoenix-Talent School District	6/30/2017	Proportion	5.2	1.2	120,976	27,916	23,265	23,265	4,651	0	0	0	C
3414	Phoenix-Talent School District	6/30/2017	Contribution	5.2	1.2	(315,855)	(72,891)		(60,741)	(12,150)	0	0	0	C
3414	Phoenix-Talent School District	6/30/2016	Proportion	5.3	0.3	419,667	23,757	79,182	23,757	0	0	0	0	C
3414	Phoenix-Talent School District	6/30/2016	Contribution	5.3	0.3	(208,357)	(11,792)		(11,792)	0	0	0	0	C
3414	Phoenix-Talent School District	6/30/2015	Proportion	5.3	0.0	(707,238)	0	(40,033)	0	0	0	0	0	C
3414 3415	Phoenix-Talent School District Ashland Public Schools	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(168,725) (967,475)	(788,313)	(0,000)	(179,162)	(179,162)	0 (179,162	(179,162)	0 (71,665)	C
3415 3415	Ashland Public Schools Ashland Public Schools	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(967,475) 1,774,312	(788,313) 1,445,736		(179,162)	(179,162)	(179,162	(179,162)		(
3415	Ashland Public Schools	6/30/2019	Proportion	5.3	3.3	(2,278,629)	(1,418,769)		(429,930)	(429,930)	(429,930	(128,979)		
3415	Ashland Public Schools	6/30/2019	Contribution	5.3	3.3	(59,574)	(37,094)		(11,240)	(11,240)	(11,240	(3,374)		
3415	Ashland Public Schools	6/30/2018	Proportion	5.2	2.2	150,889	63,838	29,017	29,017	29,017	5,804	(3,374)	0	C
3415	Ashland Public Schools	6/30/2018	Contribution	5.2	2.2	394,527	166,914	75,871	75,871	75,871	15,172	0	0	Č
3415	Ashland Public Schools	6/30/2017	Proportion	5.2	1.2	(1,380,515)	(318,579)		(265,484)	(53,095)	0	0	0	Č
3415	Ashland Public Schools	6/30/2017	Contribution	5.2	1.2	733,388	169,244	141,036	141,036	28,208	0	0	0	Ċ
3415	Ashland Public Schools	6/30/2016	Proportion	5.3	0.3	(1,163,367)	(65,852)	(219,503)	(65,852)	0	0	0	0	Ċ
3415	Ashland Public Schools	6/30/2016	Contribution	5.3	0.3	677,700	38,360	127,868	38,360	0	0	0	0	C
3415	Ashland Public Schools	6/30/2015	Proportion	5.3	0.0	(2,353,384)	0	(,=)	0	0	0	0	0	C
3415	Ashland Public Schools	6/30/2015	Contribution	5.3	0.0	577,175	0	32,670	0	0	0	0	0	C
3416	Central Point School District 6	6/30/2020	Proportion	5.4	4.4	(2,556,870)	(2,083,376)		(473,494)	(473,494)	(473,494	(473,494)		
3416	Central Point School District 6	6/30/2020	Contribution	5.4	4.4	1,896,344	1,545,169	351,175	351,175	351,175	351,175	351,175		C
3416 3416	Central Point School District 6	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(1,176,701)	(732,663)		(222,019)	(222,019)	(222,019	(66,606)		C
3416	Central Point School District 6 Central Point School District 6	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	452,739 2,590,293	281,895 1,095,894	85,422 498,133	85,422 498,133	85,422 498,133	85,422 99,628	25,629	0	C
3416	Central Point School District 6	6/30/2018	Contribution	5.2	2.2	2,590,295 827,466	350,082	159,128	159,128	159,128	31,826	0	0	
3416	Central Point School District 6	6/30/2017	Proportion	5.2	1.2	(556,903)	(128,515)		(107,097)	(21,418)	0 0 0 0	0	0	
3416	Central Point School District 6	6/30/2017	Contribution	5.2	1.2	1,504,276	347.140	289,284	289,284	57,856	0	0	0	C
3416	Central Point School District 6	6/30/2016	Proportion	5.3	0.3	(2,252,174)	(127,484)		(127,484)	0	0	0	0	Č
3416	Central Point School District 6	6/30/2016	Contribution	5.3	0.3	1.194.792	67,632		67,632	0	0	0	0	Ċ
3416	Central Point School District 6	6/30/2015	Proportion	5.3	0.0	(2,557,864)	0	(144,784)	0	0	0	0	0	Ċ
3416	Central Point School District 6	6/30/2015	Contribution	5.3	0.0	812,485	0	45,990	0	0	0	0	0	C
3417	Eagle Point School District 9	6/30/2020	Proportion	5.4	4.4	(430,541)	(350,811)		(79,730)	(79,730)	(79,730			C
3417	Eagle Point School District 9	6/30/2020	Contribution	5.4	4.4	1,529,012	1,245,862	283,150	283,150	283,150	283,150	283,150		C
3417	Eagle Point School District 9	6/30/2019	Proportion	5.3	3.3	(1,945,538)	(1,211,372)		(367,083)	(367,083)	(367,083	(110,123)		C
3417	Eagle Point School District 9	6/30/2019	Contribution	5.3	3.3	295,972	184,284	55,844	55,844	55,844	55,844	16,752		C
3417	Eagle Point School District 9	6/30/2018	Proportion	5.2	2.2	(2,003,580)	(847,668)		(385,304)	(385,304)	(77,060	0	0	0
3417	Eagle Point School District 9	6/30/2018	Contribution	5.2	2.2	585,607	247,756	112,617	112,617	112,617	22,522	0	0	C
3417 3417	Eagle Point School District 9 Eagle Point School District 9	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(182,693) 724.670	(42,161) 167,230		(35,133) 139,360	(7,028) 27,870	0	0	0	C
3417	Eagle Point School District 9	6/30/2016	Proportion	5.3	0.3	(2.052.865)	(116,200)		(116,200)	27,070	0	0	0	
3417	Eagle Point School District 9	6/30/2016	Contribution	5.3	0.3	1,045,453	59,178		59,178	0	0	0	0	
3417	Eagle Point School District 9	6/30/2015	Proportion	5.3	0.0	(2,124,007)	09,170	(120,227)	39,176 N	0	n	0	0	C
3417	Eagle Point School District 9	6/30/2015	Contribution	5.3	0.0	803,218	ő	45,463	0	0	0	o 0	0	Č
3424	Rogue River School District	6/30/2020	Proportion	5.4	4.4	(171,302)	(139,579)		(31,723)	(31,723)	(31,723	(31,723)	(12,687)	ď
3424	Rogue River School District	6/30/2020	Contribution	5.4	4.4	420,704	342,796	77,908	77,908	77,908	77,908	77,908		Ċ
3424	Rogue River School District	6/30/2019	Proportion	5.3	3.3	(162,237)	(101,015)	(30,611)	(30,611)	(30,611)	(30,611	(9,182)	0	C
3424	Rogue River School District	6/30/2019	Contribution	5.3	3.3	144,208	89,790		27,209	27,209	27,209	8,163	0	C
3424	Rogue River School District	6/30/2018	Proportion	5.2	2.2	338,389	143,164	65,075	65,075	65,075	13,014	0	0	C
3424	Rogue River School District	6/30/2018	Contribution	5.2	2.2	109,773	46,443		21,110	21,110	4,223	0	0	C
3424	Rogue River School District	6/30/2017	Proportion	5.2	1.2	(1,837)	(425)		(353)	(72)	0	0	•	C
3424	Rogue River School District	6/30/2017	Contribution	5.2	1.2	238,504	55,040		45,866	9,174	0	0	ŭ	C
3424	Rogue River School District	6/30/2016	Proportion	5.3	0.3	(423,636)	(23,981)		(23,981)	0	0	0	0	C
3424	Rogue River School District	6/30/2016	Contribution	5.3	0.3	279,171	15,801	52,674	15,801	0	0	0	0	C
	Rogue River School District	6/30/2015	Proportion	5.3	0.0	(717,503)	0	(40,613)	0	0	0	0	0	C
3424														
3424 3424 3432	Rogue River School District Prospect School District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	121,676 239,402	0 195,068	6,886 44,334	0 44,334	0 44,334	0 44,334	0 44,334	0 17,732	C



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2 Expense				
3432	Employer Name Prospect School District	6/30/2020	Contribution	5.4	4.4	102,201	83,275	18,926	18,926	18,926	18,926	18,926	7,571	Subsequent Expense
3432	Prospect School District	6/30/2019	Proportion	5.3	3.3	(182,758)	(113,792)		(34,483)	(34,483)	(34,483)	(10,343)	7,571	
3432	Prospect School District	6/30/2019	Contribution	5.3	3.3	102,900	64,070	19,415	19,415	19,415	19,415	5,825	0	C
3432	Prospect School District	6/30/2018	Proportion	5.2	2.2	(174,840)	(73,971)		(33,623)	(33,623)	(6,725)	0,020	0	C
3432	Prospect School District	6/30/2018	Contribution	5.2	2.2	38,709	16,377	7,444	7,444	7,444	1,489	0	0	Č
3432	Prospect School District	6/30/2017	Proportion	5.2	1.2	(32,839)	(7,579)	(6,315)	(6,315)	(1,264)	0	0	0	C
3432	Prospect School District	6/30/2017	Contribution	5.2	1.2	46,101	10,637	8,866	8,866	1,771	0	0	0	C
3432	Prospect School District	6/30/2016	Proportion	5.3	0.3	(65,939)	(3,734)	(12,441)	(3,734)	0	0	0	0	C
3432	Prospect School District	6/30/2016	Contribution	5.3	0.3	60,316	3,416		3,416	0	0	0	0	C
3432	Prospect School District	6/30/2015	Proportion	5.3	0.0	(334,246)	0	(18,921)	0	0	0	0	0	C
3432	Prospect School District	6/30/2015	Contribution	5.3	0.0	41,444	0	2,344	0	0	0	0	0	C
3439	Butte Falls School District	6/30/2020	Proportion	5.4	4.4	(6,027)	(4,911)		(1,116)	(1,116)	(1,116)	(1,116)	(447)	C
3439	Butte Falls School District	6/30/2020	Contribution	5.4	4.4	131,336	107,015	24,321	24,321	24,321	24,321	24,321	9,731	C
3439	Butte Falls School District	6/30/2019	Proportion	5.3	3.3	266,859	166,157	50,351	50,351	50,351	50,351	15,104	0	C
3439	Butte Falls School District	6/30/2019	Contribution	5.3	3.3	25,328	15,770	4,779	4,779	4,779	4,779	1,433	0	C
3439 3439	Butte Falls School District Butte Falls School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(51,188) 78,850	(21,656) 33,361	(9,844) 15.163	(9,844) 15.163	(9,844) 15,163	(1,968) 3,035	0	0	C
3439	Butte Falls School District	6/30/2018		5.2 5.2	1.2		(5.473)		(4.562)	(911)	3,035	0	0	(
3439 3439	Butte Falls School District Butte Falls School District	6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(23,721) 52,299	(5,473)	(4,562) 10.058	(4,562) 10.058	(911)	0	0	0	C
3439 3439	Butte Falls School District Butte Falls School District	6/30/2017	Proportion	5.2 5.3	1.2 0.3	(206,235)	12,067		10,058 (11,675)	2,009	0	0	0	C
3439	Butte Falls School District	6/30/2016	Contribution	5.3	0.3	65,349	3,699	12,330	3,699	0	0	0	0	
3439	Butte Falls School District	6/30/2015	Proportion	5.3	0.0	(91,431)	0,099	(5,176)	3,039	0	0	0	0	
3439	Butte Falls School District	6/30/2015	Contribution	5.3	0.0	(6,187)	0	(352)	0	0	0	0	0	C
3440	Pinehurst School	6/30/2020	Proportion	5.4	4.4	24,105	19,641	4,464	4,464	4,464	4,464	4,464	1,785	Č
3440	Pinehurst School	6/30/2020	Contribution	5.4	4.4	8,447	6,883	1,564	1,564	1,564	1,564	1,564	627	Č
3440	Pinehurst School	6/30/2019	Proportion	5.3	3.3	(55,120)	(34,320)		(10,400)	(10,400)	(10,400)	(3,120)	0	Č
3440	Pinehurst School	6/30/2019	Contribution	5.3	3.3	14,720	9,166	2,777	2,777	2,777	2,777	835	0	Ċ
3440	Pinehurst School	6/30/2018	Proportion	5.2	2.2	17,332	7,333	3,333	3,333	3,333	667	0	0	Ċ
3440	Pinehurst School	6/30/2018	Contribution	5.2	2.2	4,339	1,837	834	834	834	169	0	0	Ċ
3440	Pinehurst School	6/30/2017	Proportion	5.2	1.2	(6,122)	(1,414)	(1,177)	(1,177)	(237)	0	0	0	Ċ
3440	Pinehurst School	6/30/2017	Contribution	5.2	1.2	7,360	1,700	1,415	1,415	285	0	0	0	C
3440	Pinehurst School	6/30/2016	Proportion	5.3	0.3	(125,351)	(7,096)		(7,096)	0	0	0	0	C
3440	Pinehurst School	6/30/2016	Contribution	5.3	0.3	6,512	367	1,229	367	0	0	0	0	C
3440	Pinehurst School	6/30/2015	Proportion	5.3	0.0	(24,877)	0	(1,407)	0	0	0	0	0	C
3440	Pinehurst School	6/30/2015	Contribution	5.3	0.0	(7,364)	0	(419)	0	0	0	0	0	C
3445	Culver School District 4	6/30/2020	Proportion	5.4	4.4	(74,337)	(60,571)		(13,766)	(13,766)	(13,766)	(13,766)	(5,507)	C
3445	Culver School District 4	6/30/2020	Contribution	5.4	4.4	419,095	341,485	77,610	77,610	77,610	77,610	77,610	31,045	C
3445	Culver School District 4	6/30/2019	Proportion	5.3	3.3	(769,215)	(478,945)		(145,135)	(145,135)	(145,135)	(43,540)	0	C
3445	Culver School District 4	6/30/2019	Contribution	5.3	3.3 2.2	282,802	176,084	53,359	53,359	53,359	53,359	16,007	0	C
3445 3445	Culver School District 4 Culver School District 4	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	(137,555) 45,320	(58,196) 19,175	(26,453) 8,715	(26,453) 8.715	(26,453) 8,715	(5,290) 1,745	0	0	C
3445 3445	Culver School District 4 Culver School District 4	6/30/2017	Proportion	5.2	1.2	45,320 (468,969)	(108,225)		(90,186)	(18,039)	1,745	0	0	
3445	Culver School District 4 Culver School District 4	6/30/2017	Contribution	5.2	1.2	123,123	28,411	23,678	23,678	4,733	0	0	0	
3445	Culver School District 4 Culver School District 4	6/30/2016	Proportion	5.3	0.3	(48,425)	(2,740)		(2,740)	4,733	0	0	0	
3445	Culver School District 4	6/30/2016	Contribution	5.3	0.3	159,349	9,019	30,066	9,019	0	0	0	0	Č
3445	Culver School District 4	6/30/2015	Proportion	5.3	0.0	(156,212)	0,010	(8,842)	0,0.0	0	Ö	0	0	Č
3445	Culver School District 4	6/30/2015	Contribution	5.3	0.0	52,798	0	2,988	0	0	ő	0	0	ď
3446	Ashwood School	6/30/2020	Proportion	5.4	4.4	88,628	72,215	16,413	16,413	16,413	16,413	16,413	6,563	Ċ
3446	Ashwood School	6/30/2020	Contribution	5.4	4.4	39,186	31,929	7,257	7,257	7,257	7,257	7,257	2,901	C
3446	Ashwood School	6/30/2019	Proportion	5.3	3.3	(69,602)	(43,338)		(13,132)	(13,132)	(13,132)	(3,942)	0	C
3446	Ashwood School	6/30/2019	Contribution	5.3	3.3	16,306	10,152	3,077	3,077	3,077	3,077	921	0	C
3446	Ashwood School	6/30/2018	Proportion	5.2	2.2	(405)	(171)		(78)	(78)	(15)	0	0	C
3446	Ashwood School	6/30/2018	Contribution	5.2	2.2	1,588	673	305	305	305	63	0	0	C
3446	Ashwood School	6/30/2017	Proportion	5.2	1.2	(3,802)	(878)		(731)	(147)	0	0	0	C
3446	Ashwood School	6/30/2017	Contribution	5.2	1.2	2,404	556	462	462	94	0	0	0	C
3446	Ashwood School	6/30/2016	Proportion	5.3	0.3	(6,101)	(346)		(346)	0	0	0	0	C
3446	Ashwood School	6/30/2016	Contribution	5.3	0.3	1,047	57	198	57	0	0	0	0	C
3446	Ashwood School	6/30/2015	Proportion	5.3	0.0	39,422	0	2,232	0	0	0	0	0	C
3446 3447	Ashwood School	6/30/2015	Contribution	5.3 5.4	0.0 4.4	17 (1,051,883)	(857,090)	(104.702)	(194,793)	(194,793)	(194,793)	(194,793)	(77.048)	C
3447	Madras School District Madras School District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(1,051,883) 522,912	(857,090) 426.076	(194,793) 96,836	(194,793)	(194,793)	(194,793)	(194,793)	(77,918) 38,732	C C
3447	Madras School District Madras School District	6/30/2020	Proportion	5.4 5.3	4.4 3.3	(3,323,484)	(2,069,340)		96,836 (627,072)	96,836 (627,072)	(627,072)	(188,124)	38,732	C
3447	Madras School District	6/30/2019	Contribution	5.3	3.3	(3,323,484)	(2,069,340)	173,871	(627,072)	173,871	(627,072)	(188,124) 52,161	0	
3447	Madras School District Madras School District	6/30/2018	Proportion	5.3	3.3 2.2	(866,589)	(366,633)		(166,652)	(166,652)	(33,329)	52,161	0	
3447	Madras School District	6/30/2018	Contribution	5.2	2.2	(583,482)	(246,858)		(112,208)	(112,208)	(22,442)	0	0	
			Proportion	5.2	1.2	673,912	155,520	129,598	129,598	25,922	(22,442)	0	0	C
3447	Madras School District	6/30/2017												



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
3447 3447	Madras School District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(1,341,284)	(75,924)	(253,072)	(75,924)	0	0	0	0	
3447	Madras School District Madras School District	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	(57,266) (871,295)	(3,241)	(10,805) (49,320)	(3,241)	0	0	0	0	
3447	Madras School District	6/30/2015	Contribution	5.3	0.0	(84,662)	0	(4,792)	0	0	0	0	0	
3451	Black Butte School District	6/30/2020	Proportion	5.4	4.4	(185,600)	(151,230)		(34,370)	(34,370)	(34,370	(34,370)		
3451	Black Butte School District	6/30/2020	Contribution	5.4	4.4	179,789	146,495	33,294	33,294	33,294	33,294	33,294	13,319	
3451	Black Butte School District	6/30/2019	Proportion	5.3	3.3	25,779	16,051	4,864	4,864	4,864	4,864	1,459		
3451	Black Butte School District	6/30/2019	Contribution	5.3	3.3	(18,525)	(11,535)	(3,495)	(3,495)	(3,495)	(3,495	(1,050)	0	
3451	Black Butte School District	6/30/2018	Proportion	5.2	2.2	46,654	19,738	8,972	8,972	8,972	1,794	0	0	
3451	Black Butte School District	6/30/2018	Contribution	5.2	2.2	3,327	1,407	640	640	640	127	0	0	
3451	Black Butte School District	6/30/2017	Proportion	5.2	1.2	(42,733)	(9,861)	(8,218)	(8,218)	(1,643)	0	0	0	
3451	Black Butte School District	6/30/2017	Contribution	5.2	1.2	10,229	2,361	1,967	1,967	394	0	0	0	
3451	Black Butte School District	6/30/2016	Proportion	5.3	0.3 0.3	(74,055)	(4,190)	(13,973) 392	(4,190)	0	0	0	0	
3451 3451	Black Butte School District Black Butte School District	6/30/2016	Contribution	5.3 5.3	0.3	2,075	115	392 (143)	115	0	0	0	0	
3451	Black Butte School District Black Butte School District	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(2,548) (1,873)	0	(143)	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2020	Proportion	5.4	4.4	(1,673)	0	(100)	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	ő	0	
3453	Josephine County School District Cu	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	ő	0	
3453	Josephine County School District Cu	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
3453 3454	Josephine County School District Cu	6/30/2015	Contribution	5.3 5.4	0.0 4.4	9,166 (3,555,807)	(0.007.004)	521 (658,483)	(658,483)	(658,483)	(658,483	(658,483)	(263,392)	
3454 3454	Grants Pass School District Grants Pass School District	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(3,555,807) 2,501,272	(2,897,324) 2,038,073	463,199	(658,483) 463,199	(658,483) 463,199	463,199	463,199		
3454	Grants Pass School District	6/30/2020	Proportion	5.3	3.3	(5,139,570)	(3,200,110)		(969,730)	(969,730)	(969,730	(290,920)		
3454	Grants Pass School District	6/30/2019	Contribution	5.3	3.3	286,134	178,158	53.988	53.988	53.988	53.988	16,194		
3454	Grants Pass School District	6/30/2018	Proportion	5.2	2.2	643,966	272,446	123,840	123,840	123,840	24,766	0,101	0	
3454	Grants Pass School District	6/30/2018	Contribution	5.2	2.2	798,543	337,845	153,566	153,566	153,566	30,713	ő	0	
3454	Grants Pass School District	6/30/2017	Proportion	5.2	1.2	(1,246,673)	(287,693)		(239,745)	(47,948)	0	0	0	
3454	Grants Pass School District	6/30/2017	Contribution	5.2	1.2	1,629,513	376,041	313,368	313,368	62,673	0	0	0	
3454	Grants Pass School District	6/30/2016	Proportion	5.3	0.3	(3,703,826)	(209,651)	(698,835)	(209,651)	0	0	0	0	
3454	Grants Pass School District	6/30/2016	Contribution	5.3	0.3	1,916,601	108,486	361,623	108,486	0	0	0	0	
3454	Grants Pass School District	6/30/2015	Proportion	5.3	0.0	(4,199,008)	0	(237,678)	0	0	0	0	0	
3454	Grants Pass School District	6/30/2015	Contribution	5.3	0.0	1,324,675	0	74,980	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
3455 3455	Klamath Falls School District 1	6/30/2019	Proportion	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	
3455 3455	Klamath Falls School District 1 Klamath Falls School District 1	6/30/2019 6/30/2018	Contribution	5.3	3.3 2.2	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2018	Proportion Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2015	Contribution	5.3	0.0	3,325	0	190	0	0	0	0	0	
3456	Klamath County School District	6/30/2020	Proportion	5.4	4.4	(918,152)	(748,124)		(170,028)	(170,028)	(170,028			
3456	Klamath County School District	6/30/2020	Contribution	5.4	4.4	4,194,129	3,417,438	776,691	776,691	776,691	776,691	776,691	310,674	
3456	Klamath County School District	6/30/2019	Proportion	5.3	3.3	(6,773,881)	(4,217,699)		(1,278,091)	(1,278,091)	(1,278,091	(383,426)		
3456	Klamath County School District	6/30/2019	Contribution	5.3	3.3	(762,309)	(474,645)		(143,832)	(143,832)	(143,832	(43,149)	0	
3456	Klamath County School District	6/30/2018	Proportion	5.2	2.2	971,716	411,112	186,868	186,868	186,868	37,376	0	0	
3456 3456	Klamath County School District Klamath County School District	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	688,954 (4,927,631)	291,481 (1,137,147)	132,491 (947,621)	132,491 (947,621)	132,491 (189,526)	26,499 0	0	0	
3456 3456	Klamath County School District Klamath County School District	6/30/2017	Proportion Contribution	5.2	1.2 1.2	(4,927,631) 1,731,316	(1,137,147)	(947,621)	(947,621)	(189,526)	0	0	0	
3456	Klamath County School District Klamath County School District	6/30/2017	Proportion	5.2	0.3	2.010.412	113,797	332,945	332,945 113.797	186,00	0	0	0	
3456	Klamath County School District	6/30/2016	Contribution	5.3	0.3	1,394,942	78,957	263,197	78,957	0	0	0	•	
3456	Klamath County School District	6/30/2015	Proportion	5.3	0.0	(5,849,406)	70,957	(331,096)	70,957	0	0	0	0	
3456	Klamath County School District	6/30/2015	Contribution	5.3	0.0	1,893,180	0	107,160	0	0	0	0	0	
3457	Klamath Falls City Schools	6/30/2020	Proportion	5.4	4.4	495,555	403,786	91,769	91,769	91,769	91,769	91,769	•	
	Klamath Falls City Schools	6/30/2020	Contribution	5.4	4.4	1,196,349	974,803	221,546	221,546	221,546	221,546	221,546	88,619	
3457														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3457	Klamath Falls City Schools	6/30/2019	Contribution	5.3	3.3	541,481	337,149		102,166	102,166	102,166	30,651	0	0
3457	Klamath Falls City Schools	6/30/2018	Proportion	5.2	2.2	(1,696,536)	(717,765)		(326,257)	(326,257)	(65,251)	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Contribution	5.2	2.2	582,223	246,325		111,966	111,966	22,393	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Proportion	5.2	1.2	(1,338,209)	(308,817)		(257,348)	(51,469)	0	0	0	0
3457 3457	Klamath Falls City Schools	6/30/2017	Contribution	5.2	1.2	693,883	160,127	133,439	133,439	26,688	0	0	0	0
3457 3457	Klamath Falls City Schools Klamath Falls City Schools	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(2,302,371) 985,429	(130,321) 55,779		(130,321) 55,779	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2015	Proportion	5.3	0.0	(3,133,076)	0.779	(177,346)	0.779	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2015	Contribution	5.3	0.0	745,715	0	42,210	0	0	0	0	0	0
3460	Union School District 5	6/30/2020	Proportion	5.4	4.4	,	0	0	0	0	0	0	0	Ö
3460	Union School District 5	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3460 3460	Union School District 5	6/30/2016	Contribution	5.3 5.3	0.3 0.0	0	0	0	0	0	0	0	0	0
3460 3460	Union School District 5 Union School District 5	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3460	Lake County School District 7	6/30/2020	Proportion	5.4	4.4	408,954	333,222	75,732	75,732	75,732	75,732	75,732		0
3461	Lake County School District 7	6/30/2020	Contribution	5.4	4.4	507,997	413,923	94.074	94,074	94,074	94.074	94,074	37,627	0
3461	Lake County School District 7	6/30/2019	Proportion	5.3	3.3	(678,073)	(422,197)		(127,938)	(127,938)	(127,938)	(38,383)		0
3461	Lake County School District 7	6/30/2019	Contribution	5.3	3.3	143,991	89,655		27,168	27,168	27,168	8,151	0	Ö
3461	Lake County School District 7	6/30/2018	Proportion	5.2	2.2	(64,216)	(27,169)		(12,349)	(12,349)	(2,471)	0	0	Ö
3461	Lake County School District 7	6/30/2018	Contribution	5.2	2.2	111,823	47,311	21,504	21,504	21,504	4,303	0	0	0
3461	Lake County School District 7	6/30/2017	Proportion	5.2	1.2	(407,619)	(94,067)	(78,388)	(78,388)	(15,679)	0	0	0	0
3461	Lake County School District 7	6/30/2017	Contribution	5.2	1.2	203,737	47,017	39,180	39,180	7,837	0	0	0	0
3461	Lake County School District 7	6/30/2016	Proportion	5.3	0.3	(465,950)	(26,375)		(26,375)	0	0	0	0	0
3461	Lake County School District 7	6/30/2016	Contribution	5.3	0.3	203,408	11,513		11,513	0	0	0	0	0
3461	Lake County School District 7	6/30/2015	Proportion	5.3	0.0	(548,145)	0	(01,020)	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2015	Contribution	5.3	0.0	186,211	(000 507)	10,541	0	(50.750)	0	(50.750)	0	0
3462 3462	Paisley School District	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(290,283) 297,878	(236,527) 242,715		(53,756) 55,163	(53,756) 55,163	(53,756) 55,163	(53,756) 55,163	(21,503) 22,063	0
3462	Paisley School District Paisley School District	6/30/2020 6/30/2019	Contribution Proportion	5.4	3.3	297,878 81,033	50,455		15,289	15,289	15,289	4,588	22,063	0
3462	Paisley School District	6/30/2019	Contribution	5.3	3.3	(3,255)	(2,027)		(614)	(614)	(614)	(185)		0
3462	Paisley School District	6/30/2018	Proportion	5.2	2.2	45.118	19,087	8.677	8.677	8,677	1,733	(103)	0	0
3462	Paisley School District	6/30/2018	Contribution	5.2	2.2	36.473	15,431	7,014	7,014	7,014	1,403	0	0	Ö
3462	Paisley School District	6/30/2017	Proportion	5.2	1.2	154,933	35,753		29.795	5.958	0	0	0	0
3462	Paisley School District	6/30/2017	Contribution	5.2	1.2	45,734	10,554	8,795	8,795	1,759	0	0	0	0
3462	Paisley School District	6/30/2016	Proportion	5.3	0.3	(158,741)	(8,986)	(29,951)	(8,986)	0	0	0	0	0
3462	Paisley School District	6/30/2016	Contribution	5.3	0.3	50,457	2,857	9,520	2,857	0	0	0	0	0
3462	Paisley School District	6/30/2015	Proportion	5.3	0.0	(50,939)	0	(2,884)	0	0	0	0	0	0
3462	Paisley School District	6/30/2015	Contribution	5.3	0.0	19,290	0	1,090	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2020	Proportion	5.4	4.4	(225,234)	(183,524)		(41,710)	(41,710)	(41,710)	(41,710)		
3463 3463	North Lake School District 14 North Lake School District 14	6/30/2020	Contribution	5.4 5.3	4.4 3.3	568,285 (374,075)	463,047 (232,915)	105,238 (70,580)	105,238 (70,580)	105,238	105,238	105,238 (21,175)	42,095 0	0
3463	North Lake School District 14 North Lake School District 14	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(374,075) 54,523	(232,915)	10,580)	(70,580)	(70,580) 10,287	(70,580) 10,287	(21,175)	0	0
3463	North Lake School District 14	6/30/2019	Proportion	5.2	2.2	144.558	61.158	27.800	27.800	27.800	5.558	3,000	0	0
3463	North Lake School District 14	6/30/2018	Contribution	5.2	2.2	12.233	5.177	2,352	2.352	2,352	473	0	0	0
3463	North Lake School District 14	6/30/2017	Proportion	5.2	1.2	41.088	9.480		7.902	1,578	0	0	0	0
3463	North Lake School District 14	6/30/2017	Contribution	5.2	1.2	58,275	13.447	11,207	11,207	2,240	0	0	0	Ö
3463	North Lake School District 14	6/30/2016	Proportion	5.3	0.3	(366,827)	(20,762)	(69,213)	(20,762)	0	0	0	0	0
3463	North Lake School District 14	6/30/2016	Contribution	5.3	0.3	80,868	4,578		4,578	0	0	0	0	0
3463	North Lake School District 14	6/30/2015	Proportion	5.3	0.0	(390,862)	0	(22,122)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2015	Contribution	5.3	0.0	109,253	0	6,183	0	0	0	0	0	0
3464	Plush School District	6/30/2020	Proportion	5.4	4.4	(1,872)	(1,525)		(347)	(347)	(347)	(347)		
3464	Plush School District	6/30/2020	Contribution	5.4	4.4	16,716	13,620		3,096	3,096	3,096	3,096	1,236	0
3464	Plush School District	6/30/2019	Proportion	5.3	3.3	(19,759)	(12,303)		(3,728)	(3,728)	(3,728)	(1,119)		0
3464	Plush School District	6/30/2019	Contribution	5.3	3.3	903	563		170	170	170	53		0
3464	Plush School District	6/30/2018	Proportion	5.2	2.2	(45,137)	(19,097)		(8,680)	(8,680)	(1,737)	0	0	0
3464 3464	Plush School District Plush School District	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	3,086 26,584	1,307 6,136	593 5,112	593 5,112	593 1,024	121 0	0	0	0
3464	Plush School District Plush School District	6/30/2017	Proportion Contribution	5.2	1.2	26,584	6,136		35	1,024	0	0	0	0
3464 3464	Plush School District Plush School District	6/30/2017	Proportion	5.3	0.3	(11,023)	(623)		(623)	0	0	0	0	0
							(023)	(2,000)	(023)		U			



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 3464	Employer Name Plush School District	Recognition 6/30/2015	Proportion	Amortization Period 5.3	Period 0.0	Outflow/(Inflow) (17,657)	Outflow/(Inflow)	Expense (997)	Expense 0	Subsequent Expense				
3464	Plush School District	6/30/2015	Contribution	5.3	0.0	3,873	0	218	0	0	0	0	0	0
3465	Adel School District 21	6/30/2020	Proportion	5.4	4.4	(39,351)	(32,064)	(7,287)	(7,287)	(7,287)	(7,287)	(7,287)	(2,916)	0
3465	Adel School District 21	6/30/2020	Contribution	5.4	4.4	8,144	6,636	1,508	1,508	1,508	1,508	1,508	604	0
3465	Adel School District 21	6/30/2019	Proportion	5.3	3.3	(40,304)	(25,094)	(7,605)		(7,605)	(7,605)		0	0
3465	Adel School District 21	6/30/2019	Contribution	5.3	3.3	983	613	185	185	185	185	58	0	0
3465 3465	Adel School District 21 Adel School District 21	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	11,208 487	4,743 205	2,155 94	2,155 94	2,155 94	433 17	0	0	0
3465	Adel School District 21	6/30/2017	Proportion	5.2	1.2	(14,195)	(3,275)	(2,730)		(545)	0	0	0	0
3465	Adel School District 21	6/30/2017	Contribution	5.2	1.2	8,551	1,975	1,644	1,644	331	0	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	5.3	0.3	(13,132)	(742)	(2,478)	(742)	0	0	0	0	0
3465	Adel School District 21	6/30/2016	Contribution	5.3	0.3	4,425	250	835	250	0	0	0	0	0
3465	Adel School District 21	6/30/2015	Proportion	5.3	0.0	(15,779)	0	(894)	0	0	0	0	0	0
3465 3470	Adel School District 21 Pleasant Hill School District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	10,235 (448,572)	(365,503)	580 (83.069)	(83.069)	(83,069)	(83.069)	(83,069)	0 (33,227)	0
3470 3470	Pleasant Hill School District Pleasant Hill School District	6/30/2020	Contribution	5.4	4.4	(448,572) 340.527	(365,503)	(83,069)	(83,069)	(83,069)	(83,069)	(83,069)	(33,227)	0
3470	Pleasant Hill School District	6/30/2019	Proportion	5.3	3.3	(774,410)	(482,180)	(146,115)		(146,115)			25,222	0
3470	Pleasant Hill School District	6/30/2019	Contribution	5.3	3.3	392,161	244,175	73,993	73,993	73,993	73,993	22,196	0	0
3470	Pleasant Hill School District	6/30/2018	Proportion	5.2	2.2	205,014	86,736	39,426	39,426	39,426	7,884	0	0	0
3470	Pleasant Hill School District	6/30/2018	Contribution	5.2	2.2	69,675	29,478	13,399	13,399	13,399	2,680	0	0	0
3470	Pleasant Hill School District	6/30/2017	Proportion	5.2	1.2	(359,516)	(82,964)	(69,138)	(69,138)	(13,826)	0	0	0	0
3470 3470	Pleasant Hill School District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	202,491 (100,181)	46,727 (5,671)	38,941 (18,902)	38,941 (5,671)	7,786	0	0	0	0
3470	Pleasant Hill School District Pleasant Hill School District	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	199,781	11,306	37,695	11,306	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2015	Proportion	5.3	0.0	(821,383)	0	(46,493)	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2015	Contribution	5.3	0.0	195,612	0	11,072	0	0	ō	0	0	0
3473	Eugene School District 4J	6/30/2020	Proportion	5.4	4.4	(8,861,664)	(7,220,615)	(1,641,049)	(1,641,049)	(1,641,049)	(1,641,049)		(656,419)	
3473	Eugene School District 4J	6/30/2020	Contribution	5.4	4.4	3,051,269	2,486,219	565,050	565,050	565,050	565,050	565,050	226,019	0
3473	Eugene School District 4J	6/30/2019	Proportion	5.3	3.3	(5,251,238)	(3,269,638)	(990,800)	(990,800)	(990,800)	(990,800)	(297,238)	0	0
3473 3473	Eugene School District 4J Eugene School District 4J	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(1,291,132) (1,565,411)	(803,912) (662,288)	(243,610) (301,041)	(243,610) (301,041)	(243,610) (301,041)	(243,610) (60,206)	(73,082)	0	0
3473	Eugene School District 4J	6/30/2018	Contribution	5.2	2.2	(356,523)	(150,837)	(68,562)		(68,562)	(13,713)		0	0
3473	Eugene School District 4J	6/30/2017	Proportion	5.2	1.2	(2,789,952)	(643,836)	(536,529)	(536,529)	(107,307)	0	0	0	0
3473	Eugene School District 4J	6/30/2017	Contribution	5.2	1.2	1,931,232	445,668	371,391	371,391	74,277	0	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	5.3	0.3	(2,413,910)	(136,635)			0	0	0	0	0
3473	Eugene School District 4J	6/30/2016	Contribution	5.3	0.3	1,190,460	67,385	224,615	67,385	0	0	0	0	0
3473 3473	Eugene School District 4J Eugene School District 4J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(6,536,985) 1,165,437	0	(370,020) 65,967	0	0	0	0	0	0
3473	Springfield School District 19	6/30/2020	Proportion	5.4	4.4	(313,930)	(255,795)	(58,135)	(58,135)	(58,135)	(58,135)	(58,135)	(23,255)	
3487	Springfield School District 19	6/30/2020	Contribution	5.4	4.4	(279,893)	(228,061)	(51,832)	(51,832)	(51,832)	(51,832)	(51,832)	(20,733)	
3487	Springfield School District 19	6/30/2019	Proportion	5.3	3.3	2,414,755	1,503,527	455,614	455,614	455,614	455,614	136,685	(=5,:55)	0
3487	Springfield School District 19	6/30/2019	Contribution	5.3	3.3	(2,208,916)	(1,375,362)	(416,777)	(416,777)	(416,777)	(416,777)	(125,031)	0	0
3487	Springfield School District 19	6/30/2018	Proportion	5.2	2.2	(5,060,026)	(2,140,780)	(973,082)		(973,082)	(194,616)	0	0	0
3487 3487	Springfield School District 19	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	(1,451,907)	(614,268) 201,306	(279,213) 167,755	(279,213) 167,755	(279,213) 33,551	(55,842)	0	0	0
3487	Springfield School District 19 Springfield School District 19	6/30/2017	Proportion Contribution	5.2	1.2	872,326 (875,344)	(202,004)	(168,335)	(168,335)	(33,669)	0	0	0	0
3487	Springfield School District 19	6/30/2016	Proportion	5.3	0.3	(1,399,604)	(79,224)	(264,076)		(33,009)	0	0	0	0
3487	Springfield School District 19	6/30/2016	Contribution	5.3	0.3	(897,031)	(50,776)	(169,251)	(50,776)	0	0	0	0	0
3487	Springfield School District 19	6/30/2015	Proportion	5.3	0.0	(73,526)	0	(4,161)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2015	Contribution	5.3	0.0	(800,845)	0	(45,330)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2020	Proportion	5.4 5.4	4.4	(245,199)	(199,792)	(45,407)	(45,407)	(45,407)	(45,407)	(45,407)	(18,164)	
3494 3494	Fern Ridge School District Fern Ridge School District	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	(187,004) 279,411	(152,374) 173,973	(34,630) 52,719	(34,630) 52,719	(34,630) 52,719	(34,630) 52,719	(34,630) 15,816	(13,854)	0
3494	Fern Ridge School District	6/30/2019	Contribution	5.3	3.3	(351,066)	(218,588)	(66,239)	(66,239)	(66,239)	(66,239)	(19,871)	0	0
3494	Fern Ridge School District	6/30/2018	Proportion	5.2	2.2	(333,676)	(141,172)	(64,168)	(64,168)	(64,168)	(12,836)	0	0	0
3494	Fern Ridge School District	6/30/2018	Contribution	5.2	2.2	(387,928)	(164,122)	(74,602)		(74,602)	(14,918)	0	0	0
3494	Fern Ridge School District	6/30/2017	Proportion	5.2	1.2	58,856	13,584	11,318	11,318	2,266	0	0	0	0
3494	Fern Ridge School District	6/30/2017	Contribution	5.2	1.2	(127,558)	(29,438)	(24,530)		(4,908)	0	0	0	0
3494 3494	Fern Ridge School District Fern Ridge School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(100,097) (283,729)	(5,667)	(18,886) (53,534)	(5,667)	0	0	0	0	0
3494 3494	Fern Ridge School District Fern Ridge School District	6/30/2016	Proportion	5.3	0.3	(283,729) 562,074	(16,059)	(53,534)	(16,059)	0	0	0	0	0
3494 3494	Fern Ridge School District	6/30/2015	Contribution	5.3	0.0	(209,334)	0	(11,849)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2020	Proportion	5.4	4.4	49,488	40,324	9,164	9,164	9,164	9,164	9,164	3,668	0
3498	Mapleton School District	6/30/2020	Contribution	5.4	4.4	95,241	77,604	17,637	17,637	17,637	17,637	17,637	7,056	0
3498	Mapleton School District	6/30/2019	Proportion	5.3	3.3	(201,393)	(125,395)	(37,999)	(37,999)	(37,999)	(37,999)		0	0
3498	Mapleton School District	6/30/2019	Contribution	5.3	3.3	101,488	63,190	19,149	19,149	19,149	19,149	5,743	0	0
3498	Mapleton School District	6/30/2018	Proportion	5.2	2.2	38,256	16,185	7,357	7,357	7,357	1,471	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Farataura Nama	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense					
3498	Employer Name Mapleton School District	6/30/2018	Contribution	5.2	2.2	75,810	32,073	14.579	14,579	14,579	2,915	Expense	Expense	Subsequent Expense
3498	Mapleton School District	6/30/2017	Proportion	5.2	1.2	(234,365)	(54,085)		(45,070)	(9,015)	2,915	0	0	0
3498	Mapleton School District	6/30/2017	Contribution	5.2	1.2	41,344	9,540	7,951	7,951	1,589	0	0	0	0
3498	Mapleton School District	6/30/2016	Proportion	5.3	0.3	(219,358)	(12,418)		(12,418)	0	0	0	0	0
3498	Mapleton School District	6/30/2016	Contribution	5.3	0.3	52,916	2,996	9,984	2,996	0	0	ō	Ö	0
3498	Mapleton School District	6/30/2015	Proportion	5.3	0.0	(338,309)	0	(19,149)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2015	Contribution	5.3	0.0	49,393	0	2,798	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2020	Proportion	5.4	4.4	138,314	112,700	25,614	25,614	25,614	25,614	25,614	10,244	0
3502	Creswell School District 40	6/30/2020	Contribution	5.4	4.4	163,758	133,432		30,326	30,326	30,326	30,326	12,128	0
3502	Creswell School District 40	6/30/2019	Proportion	5.3	3.3	(334,956)	(208,558)		(63,199)	(63,199)	(63,199)	(18,961)		0
3502	Creswell School District 40	6/30/2019	Contribution	5.3	3.3	(85,672)	(53,342)		(16,165)	(16,165)	(16,165)	(4,847)		0
3502	Creswell School District 40	6/30/2018	Proportion	5.2	2.2	(491,312)	(207,863)		(94,483)	(94,483)	(18,897)	0	0	0
3502	Creswell School District 40	6/30/2018	Contribution	5.2	2.2	29,926	12,661	5,755	5,755	5,755	1,151	0	0	0
3502	Creswell School District 40	6/30/2017	Proportion	5.2	1.2	(305,997)	(70,613)		(58,846)	(11,767)	0	0	0	0
3502	Creswell School District 40	6/30/2017	Contribution	5.2	1.2	82,431	19,023	15,852	15,852	3,171	0	0	0	0
3502 3502	Creswell School District 40	6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(389,879) 105,584	(22,069)		(22,069)	0	0	0	0	0
	Creswell School District 40	6/30/2016					5,974	19,922	5,974	0	0	0	0	-
3502 3502	Creswell School District 40 Creswell School District 40	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(475,691) 117.646	0	(26,926) 6.661	0	0	0	0	0	0
3502 3506	South Lane School District	6/30/2015	Proportion	5.3 5.4	0.0 4.4	(5,546,968)	(4,519,752)		(1,027,216)	(1,027,216)	(1,027,216)	(1,027,216)	•	0
3506 3506	South Lane School District South Lane School District	6/30/2020	Contribution	5.4 5.4	4.4 4.4	(5,546,968)	(4,519,752) (458,511)		(1,027,216)	(1,027,216)	(1,027,216)	(1,027,216)		0
3506	South Lane School District South Lane School District	6/30/2019	Proportion	5.4	3.3	3,507,662	2,184,016		661,823	661,823	661,823	198,547	(41,683)	0
3506	South Lane School District	6/30/2019	Contribution	5.3	3.3	(1,660,017)	(1,033,595)		(313,211)	(313,211)	(313,211)	(93,962)	•	0
3506	South Lane School District	6/30/2018	Proportion	5.2	2.2	(2,560,427)	(1,083,257)		(492,390)	(492,390)	(98,477)	(93,902)	, 0	0
3506	South Lane School District	6/30/2018	Contribution	5.2	2.2	(807,963)	(341,829)		(155,378)	(155,378)	(31,073)	0	0	0
3506	South Lane School District	6/30/2017	Proportion	5.2	1.2	641,808	148,108		123,425	24,683	(31,073)	0	0	0
3506	South Lane School District	6/30/2017	Contribution	5.2	1.2	(907,150)	(209,342)		(174,452)	(34,890)	0	0	0	0
3506	South Lane School District	6/30/2016	Proportion	5.3	0.3	1,346,184	76,199		76,199	(54,550)	0	0	0	0
3506	South Lane School District	6/30/2016	Contribution	5.3	0.3	(1,018,293)	(57,638)		(57,638)	0	0	0	0	0
3506	South Lane School District	6/30/2015	Proportion	5.3	0.0	678,580	(01,000)	38,410	(0.,000)	0	0	0	0	0
3506	South Lane School District	6/30/2015	Contribution	5.3	0.0	(680,886)	0	(38,541)	0	0	0	0	o o	0
3510	Bethel School District	6/30/2020	Proportion	5.4	4.4	(910,484)	(741,876)		(168,608)	(168,608)	(168,608)	(168,608)	(67,444)	0
3510	Bethel School District	6/30/2020	Contribution	5.4	4.4	3,439,691	2,802,711	636,980	636,980	636,980	636,980	636,980	254,791	0
3510	Bethel School District	6/30/2019	Proportion	5.3	3.3	(5,421,151)	(3,375,433)	(1,022,859)	(1,022,859)	(1,022,859)	(1,022,859)	(306,856)	0	0
3510	Bethel School District	6/30/2019	Contribution	5.3	3.3	616,493	383,855	116,319	116,319	116,319	116,319	34,898	0	0
3510	Bethel School District	6/30/2018	Proportion	5.2	2.2	(2,456,790)	(1,039,410)	(472,460)	(472,460)	(472,460)	(94,490)	0	0	0
3510	Bethel School District	6/30/2018	Contribution	5.2	2.2	416,694	176,295	80,133	80,133	80,133	16,029	0	0	0
3510	Bethel School District	6/30/2017	Proportion	5.2	1.2	(1,100,038)	(253,854)		(211,546)	(42,308)	0	0	0	0
3510	Bethel School District	6/30/2017	Contribution	5.2	1.2	938,000	216,460		180,385	36,075	0	0	0	0
3510	Bethel School District	6/30/2016	Proportion	5.3	0.3	(1,485,114)	(84,064)		(84,064)	0	0	0	0	0
3510	Bethel School District	6/30/2016	Contribution	5.3	0.3	1,443,433	81,703		81,703	0	0	0	•	0
3510	Bethel School District	6/30/2015	Proportion	5.3	0.0	(630,056)	0	(35,666)	0	0	0	0	0	0
3510	Bethel School District	6/30/2015	Contribution	5.3	0.0	1,332,398	0	75,418	0	0	0	0	· ·	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Proportion	5.4	4.4	(10,325)	(8,413)		(1,912)	(1,912)	(1,912)	(1,912)		
3517	Crow-Applegate-Lorane District 66	6/30/2020	Contribution	5.4	4.4	111,945	91,214		20,731	20,731	20,731	20,731	8,290	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	5.3	3.3	(846,255)	(526,913)		(159,671)	(159,671)	(159,671)	(47,900)		0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Contribution	5.3	3.3	40,754	25,376	7,689	7,689	7,689	7,689	2,309		0
3517 3517	Crow-Applegate-Lorane District 66 Crow-Applegate-Lorane District 66	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	272,603 (25,341)	115,331 (10,722)	52,424 (4,873)	52,424 (4,873)	52,424 (4,873)	10,483 (976)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	5.2	1.2	(25,341)	(32.598)		(27.163)	(4,873)	(976)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Contribution	5.2	1.2	(141,250)	(32,598)		(27,163)	(5,435)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	5.3	0.3	(9,531)	(541)		(541)	4,743	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Contribution	5.3	0.3	109.161	6,181	20.596	6,181	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Proportion	5.3	0.0	(308,761)	0,101	(17.476)	0,101	0	0	n	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Contribution	5.3	0.0	83,345	n	4,720	0	n	0	n	0	0
3519	McKenzie School District	6/30/2020	Proportion	5.4	4.4	(41,342)	(33,686)		(7,656)	(7,656)	(7,656)	(7,656)		0
3519	McKenzie School District	6/30/2020	Contribution	5.4	4.4	111,763	91,066	20,697	20,697	20,697	20,697	20,697	8,278	0
3519	McKenzie School District	6/30/2019	Proportion	5.3	3.3	176,890	110,140		33,375	33,375	33,375	10,015		0
3519	McKenzie School District	6/30/2019	Contribution	5.3	3.3	6,988	4,352	1,318	1,318	1,318	1,318	398		0
3519	McKenzie School District	6/30/2018	Proportion	5.2	2.2	(306,048)	(129,483)		(58,855)	(58,855)	(11,773)	0	ō	0
3519	McKenzie School District	6/30/2018	Contribution	5.2	2.2	70,092	29,655		13,479	13,479	2,697	0	0	0
3519	McKenzie School District	6/30/2017	Proportion	5.2	1.2	(128,347)	(29,619)		(24,682)	(4,937)	0	0	0	0
3519	McKenzie School District	6/30/2017	Contribution	5.2	1.2	24,093	5,561	4,633	4,633	928	0	ō	ō	0
3519	McKenzie School District	6/30/2016	Proportion	5.3	0.3	(112,057)	(6,342)		(6,342)	0	0	ō	ō	0
3519	McKenzie School District	6/30/2016	Contribution	5.3	0.3	58,145	3,290		3,290	0	0	0	0	0
3519	McKenzie School District	6/30/2015	Proportion	5.3	0.0	(370,736)	0	(20,986)	0	0	0	0	0	0
3313														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	EmployeeMana	Period for Initial Recognition	Source of Employer	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2 Expense				
3520	Junction City School District 69	6/30/2020	Proportion	5.4	4.4	(1,417,171)	(1,154,732)		(262,439)	(262,439)	(262,439)	(262,439)	(104,976)	Oubsequent Expense
3520	Junction City School District 69	6/30/2020	Contribution	5.4	4.4	623,920	508,379	115,541	115,541	115,541	115,541	115,541	46,215	0
3520	Junction City School District 69	6/30/2019	Proportion	5.3	3.3	(738,397)	(459,757)		(139,320)	(139,320)	(139,320)	(41,797)	.0,2.0	0
3520	Junction City School District 69	6/30/2019	Contribution	5.3	3.3	674,415	419,919	127,248	127,248	127,248	127,248	38,175	0	o o
3520	Junction City School District 69	6/30/2018	Proportion	5.2	2.2	(5,327,400)	(2,253,900)	(1,024,500)	(1,024,500)	(1,024,500)	(204,900)	0	0	0
3520	Junction City School District 69	6/30/2018	Contribution	5.2	2.2	13,728,554	5,808,233	2,640,107	2,640,107	2,640,107	528,019	0	0	0
3520	Junction City School District 69	6/30/2017	Proportion	5.2	1.2	(239,117)	(55,181)	(45,984)	(45,984)	(9,197)	0	0	0	0
3520	Junction City School District 69	6/30/2017	Contribution	5.2	1.2	351,393	81,089	67,576	67,576	13,513	0	0	0	0
3520	Junction City School District 69	6/30/2016	Proportion	5.3	0.3	(1,851,524)	(104,804)		(104,804)	0	0	0	0	0
3520	Junction City School District 69	6/30/2016	Contribution	5.3	0.3	416,649	23,584	78,613	23,584	0	0	0	0	0
3520	Junction City School District 69	6/30/2015	Proportion	5.3	0.0	(1,236,975)	0	(70,015)	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2015	Contribution	5.3	0.0	210,352	(404.004)	11,907	0	0	0	0	0	0
3522	Lowell School District Lowell School District	6/30/2020	Proportion	5.4	4.4 4.4	(202,333)	(164,864) 6,576		(37,469)	(37,469)	(37,469) 1,494	(37,469) 1,494	(14,988)	0
3522 3522	Lowell School District Lowell School District	6/30/2020	Contribution	5.4 5.3	4.4 3.3	8,070 580,393	6,576 361.377	1,494 109.508	1,494 109,508	1,494	1,494 109.508	1,494 32.853	600	0
3522	Lowell School District	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(41.715)	(25,973)		(7,871)	109,508 (7,871)	(7.871)	(2,360)	0	0
3522	Lowell School District	6/30/2018	Proportion	5.3	3.3 2.2	282.680	(25,973) 119,594	(7,871) 54.362	(7,871) 54,362	(7,871) 54,362	10.870	(2,360)	0	0
3522	Lowell School District	6/30/2018	Contribution	5.2	2.2	134,966	57.101	25,955	25.955	25,955	5.191	0	0	0
3522 3522	Lowell School District Lowell School District	6/30/2018	Proportion	5.2	2.2 1.2	134,966 28.191	57,101 6.507	25,955 5.421	25,955 5.421	25,955 1.086	5,191	0	0	0
3522	Lowell School District	6/30/2017	Contribution	5.2	1.2	124,763	28.791	23,993	23,993	4,798	0	0	0	0
3522	Lowell School District	6/30/2016	Proportion	5.3	0.3	(128,036)	(7,246)	(24,158)	(7,246)	4,790	0	0	0	0
3522	Lowell School District	6/30/2016	Contribution	5.3	0.3	103,941	5,881	19,612	5,881	0	0	0	0	0
3522	Lowell School District	6/30/2015	Proportion	5.3	0.0	(145,509)	0,001	(8,234)	0,001	0	0	0	0	0
3522	Lowell School District	6/30/2015	Contribution	5.3	0.0	27,053	0	1,533	0	0	0	0	0	0
3524	Oakridge School District	6/30/2020	Proportion	5.4	4.4	(662,601)	(539,897)		(122,704)	(122,704)	(122,704)	(122,704)	(49,081)	0
3524	Oakridge School District	6/30/2020	Contribution	5.4	4.4	268,491	218,770	49,721	49,721	49,721	49,721	49,721	19,886	Ö
3524	Oakridge School District	6/30/2019	Proportion	5.3	3.3	(741,727)	(461,831)		(139,948)	(139,948)	(139,948)	(41,987)	0	0
3524	Oakridge School District	6/30/2019	Contribution	5.3	3.3	23,693	14,753	4,470	4,470	4,470	4,470	1,343	0	Ö
3524	Oakridge School District	6/30/2018	Proportion	5.2	2.2	(78,641)	(33,272)		(15,123)	(15,123)	(3,026)	0	0	o o
3524	Oakridge School District	6/30/2018	Contribution	5.2	2.2	39,362	16,652	7,570	7,570	7,570	1,512	0	0	0
3524	Oakridge School District	6/30/2017	Proportion	5.2	1.2	251,666	58,078	48,397	48,397	9,681	0	0	0	0
3524	Oakridge School District	6/30/2017	Contribution	5.2	1.2	130,499	30,115	25,096	25,096	5,019	0	0	0	0
3524	Oakridge School District	6/30/2016	Proportion	5.3	0.3	(417,545)	(23,635)	(78,782)	(23,635)	0	0	0	0	0
3524	Oakridge School District	6/30/2016	Contribution	5.3	0.3	198,166	11,216	37,390	11,216	0	0	0	0	0
3524	Oakridge School District	6/30/2015	Proportion	5.3	0.0	(223,539)	0	(12,654)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2015	Contribution	5.3	0.0	134,423	0	7,608	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2020	Proportion	5.4	4.4	480,995	391,922	89,073	89,073	89,073	89,073	89,073	35,630	0
3527	Marcola School District 79	6/30/2020	Contribution	5.4	4.4	105,442	85,916	19,526	19,526	19,526	19,526	19,526	7,812	0
3527	Marcola School District 79	6/30/2019	Proportion	5.3	3.3	462,670	288,078	87,296	87,296	87,296	87,296	26,190	0	0
3527	Marcola School District 79	6/30/2019	Contribution	5.3	3.3	90,518	56,360	17,079	17,079	17,079	17,079	5,123	0	0
3527	Marcola School District 79	6/30/2018	Proportion	5.2	2.2	87,796	37,144	16,884	16,884	16,884	3,376	0	0	0
3527	Marcola School District 79	6/30/2018	Contribution	5.2	2.2	164,670	69,669	31,667	31,667	31,667	6,335	0	0	0
3527	Marcola School District 79	6/30/2017	Proportion	5.2	1.2	(30,449)	(7,025)		(5,856)	(1,169)	0	0	0	0
3527	Marcola School District 79	6/30/2017	Contribution	5.2 5.3	1.2	87,886	20,282	16,901	16,901	3,381	0	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	5.3	0.3 0.3	115,515	6,540	21,795	6,540	0	0	0	•	0
3527 3527	Marcola School District 79 Marcola School District 79	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	47,704 (30,801)	2,699	9,001 (1,741)	2,699	0	0	0	0	0
3527	Marcola School District 79 Marcola School District 79	6/30/2015	Contribution	5.3	0.0	64,482	0	3,652	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2020	Proportion	5.4	4.4	(89,656)	(73,053)		(16,603)	(16,603)	(16,603)	(16,603)	(6,641)	0
3533	Triangle Lake Schools	6/30/2020	Contribution	5.4	4.4	115.484	94.098	21.386	21.386	21.386	21,386	21.386	8.554	0
3533	Triangle Lake Schools	6/30/2019	Proportion	5.3	3.3	(354,049)	(220,445)		(66.802)	(66.802)	(66.802)	(20,039)	0,554	0
3533	Triangle Lake Schools	6/30/2019	Contribution	5.3	3.3	22,121	13,773	4.174	4.174	4.174	4.174	1,251	0	0
3533	Triangle Lake Schools	6/30/2018	Proportion	5.2	2.2	160.842	68.049	30.931	30.931	30.931	6.187	1,231	0	0
3533	Triangle Lake Schools	6/30/2018	Contribution	5.2	2.2	61.102	25,852	11,750	11,750	11.750	2,352	0	n	0
3533	Triangle Lake Schools	6/30/2017	Proportion	5.2	1.2	(256,073)	(59,093)		(49,245)	(9,848)	0	0	0	0
3533	Triangle Lake Schools	6/30/2017	Contribution	5.2	1.2	54,594	12,598	10,499	10,499	2,099	0	0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	5.3	0.3	(141,726)	(8,021)		(8,021)	0	0	Ō	0	0
3533	Triangle Lake Schools	6/30/2016	Contribution	5.3	0.3	61,862	3,502	11,672	3,502	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2015	Proportion	5.3	0.0	(270,492)	0	(15,312)	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2015	Contribution	5.3	0.0	53,436	0	3,026	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Proportion	5.4	4.4	230,972	188,199	42,773	42,773	42,773	42,773	42,773	17,107	0
3537	Siuslaw School District 97J	6/30/2020	Contribution	5.4	4.4	(165,001)	(134,445)		(30,556)	(30,556)	(30,556)	(30,556)	(12,221)	0
3537	Siuslaw School District 97J	6/30/2019	Proportion	5.3	3.3	94,725	58,979	17,873	17,873	17,873	17,873	5,360	` o´	0
3537	Siuslaw School District 97J	6/30/2019	Contribution	5.3	3.3	(336,346)	(209,422)	(63,462)	(63,462)	(63,462)	(63,462)	(19,036)	0	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	5.2	2.2	(1,677,040)	(709,516)		(322,508)	(322,508)	(64,500)	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Contribution	5.2	2.2	(211,525)	(89,491)		(40,678)	(40,678)	(8,135)	0	0	0
		6/30/2017	Proportion	5.2	1.2	312,842	72,194	60,162	60,162	12,032	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3537	Siuslaw School District 97J	6/30/2017	Contribution	5.2	1.2	(317,984)	(73,380)	(61,151)	(61,151)	(12,229)	0	0	0	C
3537 3537	Siuslaw School District 97J Siuslaw School District 97J	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	445,604 (317,231)	25,224 (17,956)	84,076 (59,855)	25,224 (17,956)	0	0	0	0	· ·
3537	Siuslaw School District 973 Siuslaw School District 973	6/30/2015	Proportion	5.3	0.0	223,049	(17,956)	12,624	(17,936)	0	0	0	0	
3537	Siuslaw School District 97J	6/30/2015	Contribution	5.3	0.0	(173,908)	0	(9,843)	0	0	0	0	0	C
3579	Lincoln County School District	6/30/2020	Proportion	5.4	4.4	(6,619,805)	(5,393,915)		(1,225,890)	(1,225,890)	(1,225,890	(1,225,890)		
3579	Lincoln County School District	6/30/2020	Contribution	5.4	4.4	(520,323)	(423,967)		(96,356)	(96,356)	(96,356	(96,356)		
3579	Lincoln County School District	6/30/2019	Proportion	5.3	3.3	10,479,169	6,524,765	1,977,202	1,977,202	1,977,202	1,977,202	593,159	0	C
3579	Lincoln County School District	6/30/2019	Contribution	5.3	3.3	(1,655,246)	(1,030,624)	(312,311)	(312,311)	(312,311)	(312,311	(93,691)	0	C
3579	Lincoln County School District	6/30/2018	Proportion	5.2	2.2	(5,552,310)	(2,349,054)	(1,067,752)	(1,067,752)	(1,067,752)	(213,550	0	0	C
3579	Lincoln County School District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
3579	Lincoln County School District	6/30/2017	Proportion	5.2	1.2	4,349,263	1,003,675	836,397	836,397	167,278	0	0	0	C
3579	Lincoln County School District	6/30/2017	Contribution	5.2	1.2	(654,983)	(151,151)		(125,958)	(25,193)	0	0	0	C
3579	Lincoln County School District	6/30/2016	Proportion	5.3	0.3	384,946	21,791	72,631	21,791	0	0	0	0	C
3579 3579	Lincoln County School District Lincoln County School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(47,136)	(2,666)	(8,894)	(2,666)	0	0	0	0	C
3579	Lincoln County School District Lincoln County School District	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
3582	Linn County School District 5	6/30/2020	Contribution	5.4	4.4	Ů	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Č
3582	Linn County School District 5	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
3582	Linn County School District 5	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	Ċ
3582	Linn County School District 5	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	C
3582	Linn County School District 5	6/30/2015	Contribution	5.3	0.0 4.4	163	0	8	0	0	0	0	0	C
3603 3603	Hamilton Creek School District Hamilton Creek School District	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	0	0	0	0	0	0	0	0	C
3603	Hamilton Creek School District	6/30/2020	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3603	Hamilton Creek School District	6/30/2019	Contribution	5.3	3.3	567	353	107	107	107	107	32	0	
3610	Harrisburg Elementary School District 42J	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2020	Contribution	5.4	4.4	0	0	ō	0	0	0	0	o o	Č
3610	Harrisburg Elementary School District 42J	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
3610	Harrisburg Elementary School District 42J	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
3610	Harrisburg Elementary School District 42J	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	C
3610	Harrisburg Elementary School District 42J	6/30/2015	Proportion	5.3 5.3	0.0	0 1,868	0	0 108	0	0	0	0	0	C
3610 3613	Harrisburg Elementary School District 42J Harris School	6/30/2015	Contribution	5.4	4.4	1,000	0	100	0	0	0	0	0	
3613	Harris School	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Č
3613	Harris School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	Č
3613	Harris School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	Ċ
3613	Harris School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	C
3613	Harris School	6/30/2015	Contribution	5.3	0.0	(440.070)	(202.224)	(00.710)	0	0	0 (00 710	0 (00 740)	(00.000)	C
3615 3615	Central Linn School District 552C Central Linn School District 552C	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(446,679) 202,163	(363,961) 164,725	(82,718) 37,438	(82,718) 37,438	(82,718) 37,438	(82,718 37,438	(82,718) 37,438	(33,089) 14,973	C
3615	Central Linn School District 552C Central Linn School District 552C	6/30/2019	Proportion	5.4	3.3	(308,714)	(192,218)		(58,248)	(58,248)	(58,248			C
3615	Central Linn School District 552C Central Linn School District 552C	6/30/2019	Contribution	5.3	3.3	(308,714)	(192,218)	(58,248)	(58,248)	(58,248)	(58,248	(17,474)	0	(
3615	Central Linn School District 552C	6/30/2019	Proportion	5.2	2.2	(419,996)	(177,692)		(80,768)	(80,768)	(16,156	n	0	
3615	Central Linn School District 552C	6/30/2018	Contribution	5.2	2.2	135,927	57,507	26,140	26,140	26.140	5,227	n	0	C
3615	Central Linn School District 552C	6/30/2017	Proportion	5.2	1.2	(328,724)	(75,860)		(63,216)	(12,644)	0,227	0	0	Č
3615	Central Linn School District 552C	6/30/2017	Contribution	5.2	1.2	44,258	10,214	8,511	8,511	1,703	0	0	0	Č
	Central Linn School District 552C	6/30/2016	Proportion	5.3	0.3	(265,060)	(15,005)		(15,005)	0	0	ō	Ö	d
3615	Certifal Litti Scriool District 332C													



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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3615	Central Linn School District 552C	6/30/2015	Proportion	5.3	0.0	(554,706)	0	(31,396)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2015	Contribution	5.3 5.4	0.0 4.4	140,016 (786,400)	(640,770	7,926) (145,630)	(145,630)	•	(145,630)	· ·	(50.050)	0
3618 3618	Sweet Home School District 55 Sweet Home School District 55	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(953,748)	(640,770		(145,630)	(145,630) (176,620)	(145,630)	(145,630)	(58,250) (70,648)	0
3618	Sweet Home School District 55	6/30/2019	Proportion	5.3	3.3	3,054,560	1,901,896		576,332	576,332	576,332	172,900	(70,048)	0
3618	Sweet Home School District 55	6/30/2019	Contribution	5.3	3.3	212,889	132,553		40,168	40,168	40,168	12,049	0	0
3618	Sweet Home School District 55	6/30/2018	Proportion	5.2	2.2	(1,665,167)	(704,495		(320,224)	(320,224)	(64,047)	12,043	0	0
3618	Sweet Home School District 55	6/30/2018	Contribution	5.2	2.2	(708,972)	(299,949		(136,341)	(136,341)	(27,267)	0	0	Ö
3618	Sweet Home School District 55	6/30/2017	Proportion	5.2	1.2	565,263	130,447		108,704	21,743	0	0	0	0
3618	Sweet Home School District 55	6/30/2017	Contribution	5.2	1.2	(862,050)	(198,934	(165,779)	(165,779)	(33,155)	0	0	0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	5.3	0.3	1,398,054	79,134	263,784	79,134	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2016	Contribution	5.3	0.3	(679,363)	(38,453		(38,453)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2015	Proportion	5.3	0.0	1,236,320	0	69,980	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2015	Contribution	5.3	0.0	(421,304)	0	(23,849)	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3626 3626	Wyatt School District 63Cj Wyatt School District 63Cj	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	0
3626		6/30/2017		5.2 5.2	1.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj Wyatt School District 63Cj	6/30/2017	Proportion Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	Ö
3647	Scio School District 95C	6/30/2020	Proportion	5.4	4.4	(762,938)	(621,653) (141,285)	(141,285)	(141,285	(141,285)	(141,285)	(56,513)	
3647	Scio School District 95C	6/30/2020	Contribution	5.4	4.4	2,473,172	2,015,177		457,995	457,995	457,995	457,995	183,197	Ö
3647	Scio School District 95C	6/30/2019	Proportion	5.3	3.3	(791,198)	(492,632		(149,283)		(149,283)	(44,783)	0	Ö
3647	Scio School District 95C	6/30/2019	Contribution	5.3	3.3	113,602	70,734		21,434	21,434	21,434	6,432	0	0
3647	Scio School District 95C	6/30/2018	Proportion	5.2	2.2	(592,366)	(250,615		(113,917)	(113,917)	(22,781)	0	0	Ö
3647	Scio School District 95C	6/30/2018	Contribution	5.2	2.2	7,004	2,963	1,347	1,347	1,347	269	0	0	0
3647	Scio School District 95C	6/30/2017	Proportion	5.2	1.2	26,262	6,062		5,050	1,012	0	0	0	0
3647	Scio School District 95C	6/30/2017	Contribution	5.2	1.2	32,655	7,535		6,280	1,255	0	0	0	0
3647	Scio School District 95C	6/30/2016	Proportion	5.3	0.3	(977,890)	(55,350			0	0	0	0	0
3647	Scio School District 95C	6/30/2016	Contribution	5.3	0.3	151,618	8,583		8,583	0	0	0	0	0
3647	Scio School District 95C	6/30/2015	Proportion	5.3	0.0	(305,677)	0		0	0	0	0	0	0
3647	Scio School District 95C	6/30/2015	Contribution	5.3	0.0	(74,992)	0	(4,247)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2020	Proportion	5.4	4.4	457,726	372,962		84,764	84,764	84,764	84,764	33,906	0
3665	Santiam Canyon School District	6/30/2020	Contribution	5.4	4.4	(274,016)	(223,272		(50,744)		(50,744)	(50,744)	(20,296)	0
3665 3665	Santiam Canyon School District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	1,003,255 (327,583)	624,669 (203,967		189,293 (61,808)	189,293 (61.808)	189,293 (61,808)	56,790 (18,543)	0	0
3665	Santiam Canyon School District			5.3 5.2	2.2							(18,543)	0	0
3665	Santiam Canyon School District Santiam Canyon School District	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(451,368) (205,186)	(190,962 (86,809		(86,802) (39,459)		(17,358) (7,891)	0	0	0
3665	Santiam Canyon School District	6/30/2017	Proportion	5.2	1.2	558,828	128,960		107,467	21,493	(7,091)	0	0	0
3665	Santiam Canyon School District	6/30/2017	Contribution	5.2	1.2	(270,909)	(62,517		(52,098)	(10,419)	0	0	0	0
3665	Santiam Canyon School District	6/30/2016	Proportion	5.3	0.3	452,129	25,594		25,594	(10,419)	0	0	0	0
3665	Santiam Canyon School District	6/30/2016	Contribution	5.3	0.3	(194,652)	(11,017		(11,017)	0	0	0	0	Ö
3665	Santiam Canyon School District	6/30/2015	Proportion	5.3	0.0	373,822	(,017	21,162	(,017)	n	0	n	0	0
3665	Santiam Canyon School District	6/30/2015	Contribution	5.3	0.0	(91,940)	0	(5,205)	0	0	0	0	0	Ö
3676	Harrisburg High School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	ō	0	0	Ō
3676	Harrisburg High School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Contribution	5.3	0.0	81	0	6	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2020	Proportion	5.4	4.4	149,344	121,688		27,656	27,656	27,656	27,656	11,064	0
3684	Ontario School District 8C	6/30/2020	Contribution	5.4	4.4	136,250	111,019		25,231	25,231	25,231	25,231	10,095	0
3684	Ontario School District 8C	6/30/2019	Proportion	5.3	3.3	(81,136)	(50,518		(15,309)	(15,309)	(15,309)	(4,591)	0	0
	Ontario School District 8C	6/30/2019	Contribution	5.3	3.3	(533,000)	(331,868		(100,566)	(100,566)	(100,566)	(30,170)	0	0
3684 3684	Ontario School District 8C	6/30/2018	Proportion	5.2	2.2	(356,884)	(150,988)) (68,632)	(68,632)	(68,632)	(13,724)	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3684	Ontario School District 8C	6/30/2018	Contribution	5.2	2.2	(230,940)	(97,704)		(44,412)	(44,412)	(8,880)	0		Cascoquoni Expono
3684	Ontario School District 8C	6/30/2017	Proportion	5.2	1.2	(993,892)	(229,360)		(191,133)	(38,227)	0	0	0	
3684	Ontario School District 8C	6/30/2017	Contribution	5.2	1.2	(26,511)	(6,119)		(5,098)	(1,021)	0	0	0	
3684	Ontario School District 8C	6/30/2016	Proportion	5.3	0.3	(144,555)	(8,180)		(8,180)	0	0	0		
3684	Ontario School District 8C	6/30/2016	Contribution	5.3	0.3	(181,212)	(10,257)		(10,257)	0	0	0		
3684	Ontario School District 8C	6/30/2015	Proportion	5.3	0.0	(802,879)	0	(45,444)	0	0	0	0		
3684	Ontario School District 8C	6/30/2015	Contribution	5.3	0.0	(20,840)	0	(1,180)		0	0			
3687	Juntura Grade School	6/30/2020	Proportion	5.4	4.4	87,021	70,906	16,115	16,115	16,115	16,115	16,115		
3687	Juntura Grade School	6/30/2020	Contribution	5.4	4.4	(1,311)	(1,068)	(243)	(243)	(243)	(243)	(243		
3687 3687	Juntura Grade School Juntura Grade School	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(124,462) 8,429	(77,496) 5,249	(23,483) 1,590	(23,483) 1,590	(23,483) 1,590	(23,483) 1,590	(7,047 479		
3687	Juntura Grade School	6/30/2018	Proportion	5.2	2.2	(21,540)	(9.114)		(4.142)	(4.142)	(830)	4/3		
3687	Juntura Grade School	6/30/2018	Contribution	5.2	2.2	(8,965)	(3,793)		(1,724)	(1,724)	(345)	0		
3687	Juntura Grade School	6/30/2017	Proportion	5.2	1.2	18,270	4,218	3,513	3,513	705	(040)	0		
3687	Juntura Grade School	6/30/2017	Contribution	5.2	1.2	4,900	1,132	942	942	190	0	0	0	
3687	Juntura Grade School	6/30/2016	Proportion	5.3	0.3	2,040	115	385	115	0	0	Ö	0	
3687	Juntura Grade School	6/30/2016	Contribution	5.3	0.3	3,315	190	625	190	0	0	0	0	
3687	Juntura Grade School	6/30/2015	Proportion	5.3	0.0	(32,275)	0	(1,825)	0	0	0	0	0	
3687	Juntura Grade School	6/30/2015	Contribution	5.3	0.0	5,252	0	297	0	0	0	0	0	
3689	Vale School District 15	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
3689	Vale School District 15	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
3689	Vale School District 15	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0		
3689	Vale School District 15	6/30/2019	Contribution	5.3	3.3	1,016	632	192	192	192	192	56	-	
3689	Vale School District 15	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	-	
3689	Vale School District 15	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0		
3689 3689	Vale School District 15	6/30/2017	Proportion	5.2	1.2 1.2	0	0	0	0	0	0	0		
3689	Vale School District 15 Vale School District 15	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	0.3	0	0	0	0	0	0	0	-	
3689	Vale School District 15	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	-	
3689	Vale School District 15	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	-	
3689	Vale School District 15	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	-	
3694	Nyssa School District 26	6/30/2020	Proportion	5.4	4.4	(114,096)	(92,967)		(21,129)	(21,129)	(21,129)	(21,129		
3694	Nyssa School District 26	6/30/2020	Contribution	5.4	4.4	596,441	485,989	110,452	110,452	110,452	110,452	110,452		
3694	Nyssa School District 26	6/30/2019	Proportion	5.3	3.3	(970,020)	(603,974)		(183,023)	(183,023)	(183,023)	(54,905		
3694	Nyssa School District 26	6/30/2019	Contribution	5.3	3.3	170,566	106,202	32,182	32,182	32,182	32,182	9,656	0	
3694	Nyssa School District 26	6/30/2018	Proportion	5.2	2.2	449,285	190,082	86,401	86,401	86,401	17,280	0	0	
3694	Nyssa School District 26	6/30/2018	Contribution	5.2	2.2	165,911	70,193	31,906	31,906	31,906	6,381	0	0	
3694	Nyssa School District 26	6/30/2017	Proportion	5.2	1.2	(464,697)	(107,237)	(89,365)	(89,365)	(17,872)	0	0	-	
3694	Nyssa School District 26	6/30/2017	Contribution	5.2	1.2	312,781	72,181	60,150	60,150	12,031	0	0		
3694	Nyssa School District 26	6/30/2016	Proportion	5.3	0.3	(823,597)	(46,617)	(155,396)	(46,617)	0	0	0		
3694 3694	Nyssa School District 26	6/30/2016	Contribution	5.3 5.3	0.3 0.0	269,510	15,255	50,851	15,255	0	0	0		
	Nyssa School District 26	6/30/2015	Proportion	5.3	0.0	(1,410,164)	0	(79,819)	0	0	0	0		
3694 3696	Nyssa School District 26 Annex Elementary School	6/30/2015 6/30/2020	Contribution Proportion	5.4	4.4	220,463 22,371	18,228	12,478 4,143	4,143	4,143	4,143	0 4,143		
3696	Annex Elementary School	6/30/2020	Contribution	5.4	4.4	176,967	144,195	32,772	32,772	32,772	32,772	32,772		
3696	Annex Elementary School	6/30/2019	Proportion	5.3	3.3	(2.750)	(1.712)		(519)	(519)	(519)	(155		
3696	Annex Elementary School	6/30/2019	Contribution	5.3	3.3	(35,748)	(22,258)	(6.745)	(6.745)	(6.745)	(6.745)	(2.023		
3696	Annex Elementary School	6/30/2018	Proportion	5.2	2.2	344,884	145,912	66,324	66,324	66,324	13,264	(2,020		
3696	Annex Elementary School	6/30/2018	Contribution	5.2	2.2	10,092	4,269	1,941	1,941	1,941	387	0	0	
3696	Annex Elementary School	6/30/2017	Proportion	5.2	1.2	81,995	18,923	15,768	15,768	3,155	0	Ö	0	
3696	Annex Elementary School	6/30/2017	Contribution	5.2	1.2	52,932	12,216	10,179	10,179	2,037	0	0	0	
3696	Annex Elementary School	6/30/2016	Proportion	5.3	0.3	(49,810)	(2,820)	(9,398)	(2,820)	0	0	0	0	
3696	Annex Elementary School	6/30/2016	Contribution	5.3	0.3	7,777	442	1,467	442	0	0	0		
3696	Annex Elementary School	6/30/2015	Proportion	5.3	0.0	(124,592)	0	(7,052)	0	0	0	0	0	
3696	Annex Elementary School	6/30/2015	Contribution	5.3	0.0	19,987	0	1,132	. 0	0	0	. 0	0	
3707	Adrian School District 61	6/30/2020	Proportion	5.4	4.4	(340,554)	(277,488)		(63,066)	(63,066)	(63,066)	(63,066		
3707	Adrian School District 61	6/30/2020	Contribution	5.4	4.4	220,177	179,403	40,774	40,774	40,774	40,774	40,774		
3707	Adrian School District 61	6/30/2019	Proportion	5.3	3.3	24,877	15,489	4,694	4,694	4,694	4,694	1,407		
3707	Adrian School District 61	6/30/2019	Contribution	5.3	3.3	35,949	22,383	6,783	6,783	6,783	6,783	2,034		
3707	Adrian School District 61	6/30/2018	Proportion	5.2	2.2	(257,922)	(109,122)		(49,600)	(49,600)	(9,922)	0	-	
3707 3707	Adrian School District 61	6/30/2018	Contribution	5.2	2.2 1.2	103,031 88.887	43,589	19,814	19,814 17.094	19,814	3,961	0	0	
3707 3707	Adrian School District 61 Adrian School District 61	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	88,887 92,026	20,511 21,238	17,094 17,697	17,094 17.697	3,417 3,541	0	0	0	
3707	Adrian School District 61 Adrian School District 61	6/30/2017 6/30/2016	Proportion	5.2	1.2 0.3	(242,021)	(13,701)	17,697 (45,664)	(13,701)	3,541	0	0	0	
3707	Adrian School District 61	6/30/2016	Contribution	5.3	0.3	(242,021)	6,605	(45,664)	6,605	0	0	0	0	
3/0/		6/30/2015	Proportion	5.3	0.3	(188,319)	0,005	(10,659)	6,000	0	0	U	0	
3707	Adrian School District 61													



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period		Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3709	Harper School District 66	6/30/2020	Proportion	5.4	4.4 4.4	(39,931) 124,437	(32,536)	(7,395) 23,044	(7,395) 23,044	(7,395)	(7,395) 23,044	(7,395) 23,044	(2,956)	0
3709	Harper School District 66	6/30/2020	Contribution	5.4 5.3	3.3	(82,032)	101,393		(15,478)	23,044 (15,478)	(15,478)	(4,642)	9,217	0
3709 3709	Harper School District 66 Harper School District 66	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(82,032)	(51,076) (645)		(15,478)	(15,478)	(15,478)	(4,642)	0	0
3709	Harper School District 66	6/30/2018	Proportion	5.2	2.2	(53,260)	(22,534)		(10,242)	(10,242)	(2,050)	(57)	0	0
3709	Harper School District 66	6/30/2018	Contribution	5.2	2.2	8,505	3,597	1,636	1,636	1,636	325	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	5.2	1.2	73,793	17,029	14,191	14,191	2,838	0	0	0	0
3709	Harper School District 66	6/30/2017	Contribution	5.2	1.2	42,068	9,708	8,090	8,090	1,618	ō	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	5.3	0.3	(45,932)	(2,602)		(2,602)	0	0	0	0	0
3709	Harper School District 66	6/30/2016	Contribution	5.3	0.3	77,546	4,391	14,631	4,391	0	0	0	0	0
3709	Harper School District 66	6/30/2015	Proportion	5.3	0.0	(172,273)	0	(9,753)	0	0	0	0	0	0
3709	Harper School District 66	6/30/2015	Contribution	5.3	0.0	13,640	0	770	0	0	0	0	0	0
3712	W W Jones School	6/30/2020	Proportion	5.4	4.4	(24,995)	(20,366)		(4,629)	(4,629)	(4,629)	(4,629)	(1,850)	0
3712	W W Jones School	6/30/2020	Contribution	5.4	4.4	7,760	6,323	1,437	1,437	1,437	1,437	1,437	575	0
3712	W W Jones School	6/30/2019	Proportion	5.3	3.3	(5,205)	(3,241)		(982)	(982)	(982)	(295)	0	0
3712	W W Jones School	6/30/2019	Contribution	5.3	3.3	(7,316)	(4,556)		(1,380)	(1,380)	(1,380)	(416)	0	0
3712	W W Jones School	6/30/2018	Proportion	5.2	2.2	(6,324)	(2,676)	(1,216)	(1,216)	(1,216)	(244)	0	0	0
3712	W W Jones School	6/30/2018	Contribution	5.2	2.2	16		3	3	3	1	0	0	0
3712	W W Jones School	6/30/2017	Proportion	5.2	1.2	(35,347)	(8,155)		(6,798)	(1,357)	0	0	0	0
3712	W W Jones School	6/30/2017	Contribution	5.2 5.3	1.2 0.3	2,393	553 607	460	460 607	93	0	0	0	0
3712 3712	W W Jones School W W Jones School	6/30/2016	Proportion Contribution	5.3 5.3	0.3	10,752 10	607	2,029	607	0	0	0	0	0
3712	W W Jones School	6/30/2016 6/30/2015		5.3	0.3	(16,938)	0	(958)	0	0	0	0	0	0
3712	W W Jones School	6/30/2015	Proportion Contribution	5.3	0.0	909	0	(938)	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Proportion	5.4	4.4	0	0	49	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Proportion	5.2	2.2	0	0	Ö	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2016	Proportion	5.3 5.3	0.3	0	0	0	0	0	0	0	0	0
3720 3720	Silverton RFD Silverton RFD	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3 0.0	0	0	0	0	0	0	0	0	0
3720 3720	Silverton RFD	6/30/2015	Contribution	5.3	0.0	625	0	35	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Proportion	5.4	4.4	023	0		0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Proportion	5.3	3.3	0	0	Ö	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Contribution	5.3	3.3	0	n	0	0	n	0	n	n	0
3727	Aumsville Elementary	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2018	Contribution	5.2	2.2	0	0	ő	ő	0	0	0	0	0
3727	Aumsville Elementary	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2017	Contribution	5.2	1.2	0	0	Ō	Ō	0	ō	0	0	0
3727	Aumsville Elementary	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2020	Proportion	5.4	4.4	(642,154)	(523,237)		(118,917)	(118,917)	(118,917)	(118,917)	(47,569)	0
3729	Jefferson School District 14Cj	6/30/2020	Contribution	5.4	4.4	(128,466)	(104,676)		(23,790)	(23,790)	(23,790)	(23,790)	(9,516)	0
3729	Jefferson School District 14Cj	6/30/2019	Proportion	5.3	3.3	(621,411)	(386,917)		(117,247)	(117,247)	(117,247)	(35,176)	0	0
3729	Jefferson School District 14Cj	6/30/2019	Contribution	5.3	3.3	(314,425)	(195,775)		(59,325)	(59,325)	(59,325)	(17,800)	0	0
3729	Jefferson School District 14Cj	6/30/2018	Proportion	5.2	2.2	(693,618)	(293,454)		(133,388)	(133,388)	(26,678)	0	0	0
3729	Jefferson School District 14Cj	6/30/2018	Contribution	5.2	2.2	(378,611)	(160,181)		(72,810)	(72,810)	(14,561)	0	0	0
3729	Jefferson School District 14Cj	6/30/2017	Proportion	5.2	1.2	917,861	211,813	176,512	176,512	35,301	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3729	Jefferson School District 14Cj	6/30/2017	Contribution	5.2	1.2	(350,129)	(80,801)	(67,332)	(67,332)	(13,469)	0	0	0	0
3729	Jefferson School District 14Cj Jefferson School District 14Cj	6/30/2016	Proportion	5.3 5.3	0.3 0.3	9,157 (283,948)	517	1,728 (53,575)	517	0	0	0	0	0
3729 3729	Jefferson School District 14Cj	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	(283,948) 512,366	(16,073)	(53,575)	(16,073)	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2015	Contribution	5.3	0.0	(237,543)	0	(13,448)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2020	Proportion	5.4	4.4	(862,956)	(703,149)		(159,807)	(159,807)	(159,807) (159,807)		
3730	North Marion School District 15	6/30/2020	Contribution	5.4	4.4	(117,595)	(95,818)		(21,777)	(21,777)	(21,777			
3730	North Marion School District 15	6/30/2019	Proportion	5.3	3.3	(72,751)	(45,297)	(13,727)	(13,727)	(13,727)	(13,727			Ö
3730	North Marion School District 15	6/30/2019	Contribution	5.3	3.3	(590,086)	(367,412)	(111,337)	(111,337)	(111,337)	(111,337	(33,401)	0	0
3730	North Marion School District 15	6/30/2018	Proportion	5.2	2.2	(603,485)	(255,320)	(116,055)	(116,055)	(116,055)	(23,210) 0	0	0
3730	North Marion School District 15	6/30/2018	Contribution	5.2	2.2	(395,575)	(167,359)	(76,072)	(76,072)	(76,072)	(15,215) 0	0	0
3730	North Marion School District 15	6/30/2017	Proportion	5.2	1.2	(103,902)	(23,978)		(19,981)	(3,997)	0	0	0	0
3730	North Marion School District 15	6/30/2017	Contribution	5.2	1.2	(362,812)	(83,724)		(69,772)	(13,952)	0	0	0	0
3730	North Marion School District 15	6/30/2016	Proportion	5.3	0.3	297,692	16,852	56,168	16,852	0	0	0	0	0
3730	North Marion School District 15	6/30/2016	Contribution	5.3	0.3	(472,315)	(26,735)		(26,735)	0	0	0	0	0
3730	North Marion School District 15	6/30/2015	Proportion	5.3 5.3	0.0	828,680	0	46,905	0	0	0	0	0	0
3730 3732	North Marion School District 15	6/30/2015	Contribution	5.3	4.4	(407,868)	0	(23,088)	0	0	0	0	0	0
3732 3732	Marion Elementary School Marion Elementary School	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2020	Proportion	5.4	3.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	Ö	0	ő	Ö	Ö
3732	Marion Elementary School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	Ö	0	ō	Ö	Ö
3732	Marion Elementary School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	Ö
3732	Marion Elementary School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Proportion	5.4	4.4	(20,006,936)	(16,301,948)		(3,704,988)	(3,704,988)	(3,704,988			
3735	Salem-Keizer Public Schools	6/30/2020	Contribution	5.4	4.4	773,322	630,114	143,208	143,208	143,208	143,208			0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	5.3	3.3	(2,146,609)	(1,336,567)		(405,021)	(405,021)	(405,021			0
3735	Salem-Keizer Public Schools	6/30/2019	Contribution	5.3	3.3	(10,074,495)	(6,272,799)		(1,900,848)	(1,900,848)	(1,900,848		0	0
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	5.2	2.2	(19,016,250)	(8,045,337)	(3,656,971)	(3,656,971)	(3,656,971)	(731,395		0	0
3735	Salem-Keizer Public Schools	6/30/2018	Contribution	5.2 5.2	2.2	(6,888,114)	(2,914,203)		(1,324,637)	(1,324,637)	(264,929) 0	0	0
3735 3735	Salem-Keizer Public Schools Salem-Keizer Public Schools	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2 1.2	11,991,070 (5,993,817)	2,767,170 (1,383,189)	2,305,975 (1,152,657)	2,305,975 (1,152,657)	461,195 (230,532)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	5.3	0.3	10,348,343	585,753	1,952,518	585,753	(230,532)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2016	Contribution	5.3	0.3	(5,624,357)	(318,362)		(318,362)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2015	Proportion	5.3	0.0	4.544.576	(0.0,002)	257,241	(0.10,002)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2015	Contribution	5.3	0.0	(2,732,701)	0	(154,681)	0	Ö	0	ő	Ö	Ö
3750	St Paul School District	6/30/2020	Proportion	5.4	4.4	(677,400)	(551,956)		(125,444)	(125,444)	(125,444) (125,444)	(50,180)	0
3750	St Paul School District	6/30/2020	Contribution	5.4	4.4	198,099	161,414	36,685	36,685	36,685	36,685	36,685	14,674	0
3750	St Paul School District	6/30/2019	Proportion	5.3	3.3	(261,509)	(162,827)	(49,341)	(49,341)	(49,341)	(49,341) (14,804)	0	0
3750	St Paul School District	6/30/2019	Contribution	5.3	3.3	19,019	11,843	3,588	3,588	3,588	3,588		0	0
3750	St Paul School District	6/30/2018	Proportion	5.2	2.2	175,749	74,355	33,798	33,798	33,798	6,759		0	0
3750	St Paul School District	6/30/2018	Contribution	5.2	2.2	(23,345)	(9,878)	(4,489)	(4,489)	(4,489)	(900)) 0	0	0
3750	St Paul School District	6/30/2017	Proportion	5.2	1.2	(218,549)	(50,433)		(42,029)	(8,404)	0	0	0	0
3750	St Paul School District	6/30/2017	Contribution	5.2	1.2	75,861	17,505	14,589	14,589	2,916	0	0	0	0
3750 3750	St Paul School District St Paul School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(276,711) 78.622	(15,661) 4,452	(52,210) 14.834	(15,661) 4.452	0	0	0	0	0
3750 3750	St Paul School District St Paul School District	6/30/2015		5.3	0.3	(393,828)	4,452	(22,293)	4,452	0	0	0	0	0
3750 3750	St Paul School District St Paul School District	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(393,828)	0	(22,293)	0	0	0	0	0	0
3750 3759	Eldriedge Elementary	6/30/2015	Proportion	5.4	4.4	(30,486)	0	(1,726)	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Ö
3759	Eldriedge Elementary	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2018	Contribution	5.2	2.2	0	0	0	0	Ō	0	ō	ō	Ö
3759	Eldriedge Elementary	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	Ö
3759	Eldriedge Elementary	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	Ċ
3759	Eldriedge Elementary	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	C
3759	Eldriedge Elementary	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
3760	West Stayton School District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	•	(
3760	West Stayton School District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Management D.	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.40(0-0-
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +	Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3760	West Stayton School District	6/30/2019	Proportion	5.3	3.3	0	` () 0) 0	0	0		0 0	0
3760	West Stayton School District	6/30/2019	Contribution	5.3	3.3	0	() 0	0	0	0		0 0	0
3760	West Stayton School District	6/30/2018	Proportion	5.2	2.2	0	() 0) 0	0	0		0 0	0
3760	West Stayton School District	6/30/2018	Contribution	5.2	2.2	0	() 0	0	0	0		0 0	0
3760	West Stayton School District	6/30/2017	Proportion	5.2	1.2	0	() 0		0	0		0 0	0
3760	West Stayton School District	6/30/2017	Contribution	5.2	1.2	0	C) 0		0	0		0 0	0
3760	West Stayton School District	6/30/2016	Proportion	5.3	0.3	0	(0	0	0	0		0 0	0
3760	West Stayton School District	6/30/2016	Contribution	5.3	0.3	0	() 0	0		0		0	0
3760 3760	West Stayton School District West Stayton School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	0	(0	,	0	-		0 0	0
3761	Bethany Elementary	6/30/2020	Proportion	5.4	4.4	0) 0		0	•		0 0	0
3761	Bethany Elementary	6/30/2020	Contribution	5.4	4.4	0	() 0		-	-		0 0	0
3761	Bethany Elementary	6/30/2019	Proportion	5.3	3.3	0	(,		-		•	0
3761	Bethany Elementary	6/30/2019	Contribution	5.3	3.3	615	383							0
3761	Bethany Elementary	6/30/2018	Proportion	5.2	2.2	0	(0 0	0
3761	Bethany Elementary	6/30/2018	Contribution	5.2	2.2	0	Ċ) 0) 0	0	0		0 0	0
3761	Bethany Elementary	6/30/2017	Proportion	5.2	1.2	0	Ċ) 0	0	0	0		0 0	0
3761	Bethany Elementary	6/30/2017	Contribution	5.2	1.2	0	Ċ) 0	0	0	0		0 0	0
3761	Bethany Elementary	6/30/2016	Proportion	5.3	0.3	0	Ċ	0	0	0	0		0 0	0
3761	Bethany Elementary	6/30/2016	Contribution	5.3	0.3	0	Ċ) 0	0	0	0		0 0	0
3761	Bethany Elementary	6/30/2015	Proportion	5.3	0.0	0	C	0	0	0	0		0 0	0
3761	Bethany Elementary	6/30/2015	Contribution	5.3	0.0	0	() 0	0	0	0		0 0	0
3763	Butte Creek School	6/30/2020	Proportion	5.4	4.4	0	C) 0	0	0	0		0 0	0
3763	Butte Creek School	6/30/2020	Contribution	5.4	4.4	0	C) 0	0	0	0		0 0	0
3763	Butte Creek School	6/30/2019	Proportion	5.3	3.3	0	0) 0			0		0 0	0
3763	Butte Creek School	6/30/2019	Contribution	5.3	3.3	824	514						-	0
3769	Scotts Mills School	6/30/2020	Proportion	5.4	4.4	0	C) 0) 0	0	0		0 0	0
3769	Scotts Mills School	6/30/2020	Contribution	5.4	4.4	0	() 0		0	0		0 0	0
3769	Scotts Mills School	6/30/2019	Proportion	5.3	3.3	0	C) 0	0	0	0		0 0	0
3769	Scotts Mills School	6/30/2019	Contribution	5.3	3.3	0	() 0		0	0		0 0	0
3769	Scotts Mills School	6/30/2018	Proportion	5.2	2.2	0	() 0	,	0	0		0 0	0
3769	Scotts Mills School	6/30/2018	Contribution	5.2	2.2	0	(0	0		0		0	0
3769	Scotts Mills School Scotts Mills School	6/30/2017	Proportion	5.2	1.2	0	()	0		0		0	0
3769 3769	Scotts Mills School	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	0	(0		0		0	0
3769	Scotts Mills School	6/30/2016	Contribution	5.3 5.3	0.3	0	() 0) 0		0		0	0
3769	Scotts Mills School	6/30/2015	Proportion	5.3	0.0	0		, ,	, ,		0		0	0
3769	Scotts Mills School	6/30/2015	Contribution	5.3	0.0	708	() 38	, ,		0		0 0	0
3771	Gervais Elementary School	6/30/2020	Proportion	5.4	4.4	0	Č) 0			0		0 0	0
3771	Gervais Elementary School	6/30/2020	Contribution	5.4	4.4	0	Č	, ,			0		0 0	0
3771	Gervais Elementary School	6/30/2019	Proportion	5.3	3.3	0	Č) 0) 0		0		0 0	0
3771	Gervais Elementary School	6/30/2019	Contribution	5.3	3.3	0	Ċ) 0) 0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2018	Proportion	5.2	2.2	0	Ċ) 0) 0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2018	Contribution	5.2	2.2	0	Ċ) 0	0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2017	Proportion	5.2	1.2	0	C	0	0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2017	Contribution	5.2	1.2	0	() 0	0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2016	Proportion	5.3	0.3	0	C) 0	0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2016	Contribution	5.3	0.3	0	C	0	0	0	0		0 0	0
3771	Gervais Elementary School	6/30/2015	Proportion	5.3	0.0	0	C	0	0	0	-		0 0	0
3771	Gervais Elementary School	6/30/2015	Contribution	5.3	0.0	0	() 0	,	0	•		0 0	0
3772	Stayton School District 77J	6/30/2020	Proportion	5.4	4.4	0	C	0	,	0	•		0 0	0
3772	Stayton School District 77J	6/30/2020	Contribution	5.4	4.4	0	(0	,	0	0		0 0	0
3772	Stayton School District 77J	6/30/2019	Proportion	5.3	3.3	0	(0	,	0	0		0 0	0
3772	Stayton School District 77J	6/30/2019	Contribution	5.3	3.3	0	(0	,	0	0		0 0	0
3772 3772	Stayton School District 77J	6/30/2018	Proportion	5.2 5.2	2.2 2.2	0	(0) 0		0		0 0	0
3772	Stayton School District 77J Stayton School District 77J	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	0	(, 0) 0		0		0 0	0
3772	Stayton School District 773 Stayton School District 773	6/30/2017	Contribution	5.2 5.2	1.2	0	(, ,) 0		0		0 0	0
3772	Stayton School District 77J Stayton School District 77J	6/30/2017	Proportion	5.2 5.3	1.2 0.3	0	(, 0	, 0	. 0	0		0 0	0
3772	Stayton School District 773 Stayton School District 773	6/30/2016	Contribution	5.3 5.3	0.3	0	() 0	, U		0		0 0	0
3772	Stayton School District 773 Stayton School District 773	6/30/2015	Proportion	5.3	0.0	0) 0			0		0 0	0
3772	Stayton School District 773 Stayton School District 773	6/30/2015	Contribution	5.3	0.0	1,706	(96	,		0			0
3780	Mt Angel School District 91	6/30/2020	Proportion	5.4	4.4	(332,916)	(271,265) (61,651) (61,651		0 0	0
3780	Mt Angel School District 91	6/30/2020	Contribution	5.4	4.4	297,968	242,789							
	Mt Angel School District 91	6/30/2019	Proportion	5.3	3.3	(631,542)	(393,224							0
3780														
3780 3780	Mt Angel School District 91	6/30/2019	Contribution	5.3	3.3	(120,411)	(74,973		9) (22,719	(22,719) (22,719) (6,81		0

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3780	Mt Angel School District 91	6/30/2018	Contribution	5.2	2.2	105,172	44,497	20,225	20,225	20,225	4,047	0	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	5.2	1.2	(418,779)	(96,643)		(80,534)	(16,109)	0	0	0	0
3780	Mt Angel School District 91	6/30/2017	Contribution	5.2	1.2	420,485	97,037	80,862	80,862	16,175	0	0	0	0
3780 3780	Mt Angel School District 91	6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(171,516) 209,630	(9,706) 11,865	(32,362) 39,553	(9,706) 11,865	0	0	0	0	0
3780	Mt Angel School District 91 Mt Angel School District 91	6/30/2016 6/30/2015	Proportion	5.3	0.3	(233,015)	11,805	(13,190)	11,865	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2015	Contribution	5.3	0.0	59,593	0	3,373	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Proportion	5.4	4.4	00,000	0	0,575	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Proportion	5.3	3.3	0	0	ō	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	6/30/2020	Proportion	5.4	4.4	318,837	259,793	59,044	59,044	59,044	59,044	59,044		0
3786	Woodburn School District	6/30/2020	Contribution	5.4	4.4	2,296,294	1,871,054	425,240	425,240	425,240	425,240	425,240		0
3786	Woodburn School District	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(2,887,376)	(1,797,800)		(544,788)	(544,788)	(544,788)	(163,436)		0
3786	Woodburn School District	6/30/2019	Contribution	5.2	3.3 2.2	748,572	466,092	141,240	141,240	141,240	141,240	42,372	0	0
3786 3786	Woodburn School District Woodburn School District	6/30/2018	Proportion Contribution	5.2	2.2	(517,680) 994,324	(219,018)	(99,554) 191,216	(99,554) 191,216	(99,554) 191,216	(19,910)	0	0	0
3786	Woodburn School District	6/30/2018 6/30/2017	Proportion	5.2	1.2	(3,481,419)	420,676 (803,403)	(669,504)	(669,504)	(133,899)	38,244 0	0	0	0
3786	Woodburn School District	6/30/2017	Contribution	5.2	1.2	1,625,111	375,027	312,521	312,521	62,506	0	0	0	0
3786	Woodburn School District	6/30/2016	Proportion	5.3	0.3	(4,212,801)	(238,461)	(794,868)	(238,461)	02,300	0	0	0	0
3786	Woodburn School District	6/30/2016	Contribution	5.3	0.3	1,549,339	87,699	292,328	87,699	0	0	0	0	0
3786	Woodburn School District	6/30/2015	Proportion	5.3	0.0	(3,159,024)	0.,000	(178,814)	0.000	0	0	0	0	0
3786	Woodburn School District	6/30/2015	Contribution	5.3	0.0	1,161,741	0	65,761	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Contribution	5.3 5.4	0.0 4.4	1,090	0	60	0	0	0	0	0	0
3804 3804	Monitor School District 142J	6/30/2020	Proportion Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
	Monitor School District 142J	6/30/2020		5.3	3.3	0	0	0	0	0	0	0	0	0
3804 3804	Monitor School District 142J Monitor School District 142J	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Contribution	5.2	2.2	0	n	0	n	0	n	n	0	0
3804	Monitor School District 142J	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Contribution	5.3	0.0	1,235	0	70	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144 Cloverdale School District 144	6/30/2015	Proportion	5.3 5.3	0.0	0 234	0	0	0	0	0	0	•	0
3806		6/30/2015	Contribution		0.0		0	14	()	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faredown Name	Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense	Measurement Period +2		Measurement Period +4		Recognized in Subsequent Expense
3809	Employer Name Morrow County Schools	Recognition 6/30/2020	Proportion	5.4	4.4	849,241	691,974	157,267	157,267	Expense 157,267	157,267	Expense 157,267	62,906	Subsequent Expense
3809	Morrow County Schools	6/30/2020	Contribution	5.4	4.4	429,494	349,958	79,536	79,536	79,536	79,536	79,536	31,814	0
3809	Morrow County Schools	6/30/2019	Proportion	5.3	3.3	(980,663)	(610,601)		(185,031)	(185,031)	(185,031)	(55,508)	0.,5.1	0
3809	Morrow County Schools	6/30/2019	Contribution	5.3	3.3	(179,919)	(112,025)		(33,947)	(33,947)	(33,947)	(10,184)	0	0
3809	Morrow County Schools	6/30/2018	Proportion	5.2	2.2	12,623	5,339		2,428	2,428	483	0	0	0
3809	Morrow County Schools	6/30/2018	Contribution	5.2	2.2	(251,911)	(106,579)		(48,444)	(48,444)	(9,691)	0	0	0
3809	Morrow County Schools	6/30/2017	Proportion	5.2 5.2	1.2 1.2	537,602	124,062	103,385	103,385	20,677	0	0	0	0
3809 3809	Morrow County Schools Morrow County Schools	6/30/2017 6/30/2016	Contribution Proportion	5.2	0.3	(45,721) (196,255)	(10,553) (11,110)			(1,761)	0	0	0	0
3809	Morrow County Schools	6/30/2016	Contribution	5.3	0.3	2,820	160		160	0	0	0	0	0
3809	Morrow County Schools	6/30/2015	Proportion	5.3	0.0	(376,757)	0			0	0	0	0	Ō
3809	Morrow County Schools	6/30/2015	Contribution	5.3	0.0	37,274	0	2,109	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2020	Proportion	5.4	4.4	(25,869,691)	(21,079,007)			(4,790,684)	(4,790,684)	(4,790,684)	(1,916,271)	0
3818	Portland Public Schools	6/30/2020	Contribution	5.4	4.4	(30,321,773)	(24,706,630)			(5,615,143)	(5,615,143)	(5,615,143)	(2,246,058)	0
3818 3818	Portland Public Schools Portland Public Schools	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	89,678,512 (30,738,268)	55,837,564 (19,138,922)	16,920,474 (5,799,673)	16,920,474 (5,799,673)	16,920,474 (5,799,673)	16,920,474 (5,799,673)	5,076,142 (1,739,903)	0	0
3818	Portland Public Schools	6/30/2019	Proportion	5.2	2.2	(60,799,139)	(25,722,713)		(11,692,142)	(11,692,142)	(2,338,429)	(1,739,903)	0	0
3818	Portland Public Schools	6/30/2018	Contribution	5.2	2.2	(21,998,494)	(9,307,054)		(4,230,480)	(4,230,480)	(846,094)	0	0	0
3818	Portland Public Schools	6/30/2017	Proportion	5.2	1.2	18,839,236	4,347,516		3,622,930	724,586	0	0	0	0
3818	Portland Public Schools	6/30/2017	Contribution	5.2	1.2	(31,774,955)	(7,332,683)		(6,110,568)	(1,222,115)	0	0	0	0
3818	Portland Public Schools	6/30/2016	Proportion	5.3	0.3	60,227,102	3,409,082		3,409,082	0	0	0	0	0
3818	Portland Public Schools	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(21,483,250)	(1,216,035)		(1,216,035)	0	0	0	0	0
3818 3818	Portland Public Schools Portland Public Schools	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	71,721,564 (13,489,303)	0	4,059,709 (763,543)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2020	Proportion	5.4	4.4	(3,534,151)	(2,879,679)	(100,010)	0	(654,472)	(654,472)	(654,472)	(261,791)	0
3820	Parkrose School District	6/30/2020	Contribution	5.4	4.4	1,276,084	1,039,772		236,312	236,312	236,312	236,312	94,524	Ö
3820	Parkrose School District	6/30/2019	Proportion	5.3	3.3	(1,051,938)	(654,980)		(198,479)	(198,479)	(198,479)	(59,543)	0	0
3820	Parkrose School District	6/30/2019	Contribution	5.3	3.3	94,860	59,064	17,898	17,898	17,898	17,898	5,370	0	0
3820	Parkrose School District	6/30/2018	Proportion	5.2	2.2	(8,669,758)	(3,667,975)		(1,667,261)	(1,667,261)	(333,453)	0	0	0
3820 3820	Parkrose School District Parkrose School District	6/30/2018	Contribution	5.2	2.2	21,209,422	8,973,217		4,078,735	4,078,735	815,747	0	0	0
3820 3820	Parkrose School District Parkrose School District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(1,557,558) 846,356	(359,438) 195,312		(299,530) 162,761	(59,908) 32,551	0	0	0	0
3820	Parkrose School District	6/30/2016	Proportion	5.3	0.3	(3,109,429)	(176,004)		(176,004)	02,331	0	0	0	0
3820	Parkrose School District	6/30/2016	Contribution	5.3	0.3	814,443	46,103		46,103	0	Ö	Ö	0	Ö
3820	Parkrose School District	6/30/2015	Proportion	5.3	0.0	(2,996,190)	0	(169,595)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2015	Contribution	5.3	0.0	724,539	0	41,014	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3821 3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Contribution	5.2	2.2	0	ō	0	0	0	0	0	0	Ō
3821	Gresham Grade School District 4	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3821 3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2015	Contribution	5.3	0.0	4,042	0	227	0	0	0	0	0	0
3823	Orient School	6/30/2020	Proportion	5.4	4.4	0	Ö	0	0	0	Ö	Ö	0	Ö
3823	Orient School	6/30/2020	Contribution	5.4	4.4	0	ō	0	0	0	0	0	0	Ō
3823	Orient School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3823 3823	Orient School	6/30/2018	Contribution	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
3823	Orient School Orient School	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	Ö
3823	Orient School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Contribution	5.3	0.0	800	0	45	0	0	0	0	0	0
3824	Reynolds School District	6/30/2020	Proportion	5.4	4.4	(10,631,772)	(8,662,925)		(1,968,847)	(1,968,847)	(1,968,847)	(1,968,847)	(787,537)	0
3824 3824	Reynolds School District	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(1,198,529)	(976,579)		(221,950)	(221,950)	(221,950)	(221,950)	(88,779)	0
3824 3824	Reynolds School District Reynolds School District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3	(1,816,839) (3,809,008)	(1,131,239) (2,371,646)		(342,800) (718,681)	(342,800) (718,681)	(342,800) (718,681)	(102,839) (215,603)	0	0
3824 3824	Reynolds School District Reynolds School District	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(3,809,008)	(5,011,333)		(2,277,878)	(2,277,878)	(455,577)	(210,003) n	0	0
	Reynolds School District	6/30/2018	Contribution	5.2	2.2	6,706,296	2,837,280		1,289,672	1,289,672	257,936	0	0	0
3824														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer	Original Amortization Period	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number 3824	Employer Name Reynolds School District	Recognition 6/30/2017	Contribution		Period 1.2	(3,048,922)	Outflow/(Inflow)	Expense (F96 224)	Expense (FRC 224)	Expense (117.267)	Expense	Expense	Expense	Subsequent Expense
3824	Reynolds School District	6/30/2016	Proportion	5.2 5.3	0.3	6,948,363	(703,598) 393,303	(586,331) 1,311,012	(586,331) 393,303	(117,267)	0	0	0	(
3824	Reynolds School District	6/30/2016	Contribution	5.3	0.3	(4,080,868)	(230,993)		(230,993)	0	0	0	0	Č
3824	Reynolds School District	6/30/2015	Proportion	5.3	0.0	5,540,447	(313,612	(===,===)	Ō	ō	0	0	Ċ
3824	Reynolds School District	6/30/2015	Contribution	5.3	0.0	(2,368,167)	0	(134,047)	0	0	0	0	0	(
3842	Corbett School District 39	6/30/2020	Proportion	5.4	4.4	252,539	205,773	46,766	46,766	46,766	46,766	46,766	18,709	(
3842	Corbett School District 39	6/30/2020	Contribution	5.4	4.4	242,610	197,682	44,928	44,928	44,928	44,928	44,928	17,970	(
3842 3842	Corbett School District 39 Corbett School District 39	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(1,024,631) 41,695	(637,977) 25,961	(193,327) 7.867	(193,327) 7,867	(193,327) 7,867	(193,327) 7.867	(57,996) 2,360	0	(
3842	Corbett School District 39	6/30/2018	Proportion	5.2	2.2	(330,749)	(139,931)		(63,606)	(63,606)	(12,719)	2,300	0	(
3842	Corbett School District 39	6/30/2018	Contribution	5.2	2.2	66,198	28,008	12,730	12,730	12,730	2,548	0	0	Č
3842	Corbett School District 39	6/30/2017	Proportion	5.2	1.2	(423,059)	(97,627)		(81,358)	(16,269)	0	0	0	Ċ
3842	Corbett School District 39	6/30/2017	Contribution	5.2	1.2	201,110	46,410	38,675	38,675	7,735	0	0	0	(
3842	Corbett School District 39	6/30/2016	Proportion	5.3	0.3	(58,050)	(3,285)		(3,285)	0	0	0	0	(
3842	Corbett School District 39	6/30/2016	Contribution	5.3	0.3	258,623	14,638	48,797	14,638	0	0	0	0	(
3842	Corbett School District 39	6/30/2015	Proportion	5.3	0.0	832,319	0	47,114	0	0	0	0	0	(
3842 3843	Corbett School District 39	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	298,912	(8.316.321)	16,922 (1,890,073)	(1.890.073)	(1.890.073)	(4 900 073)	(1.890.073)	(756.029)	(
3843 3843	David Douglas School District David Douglas School District	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(10,206,394) 2,952,107	(8,316,321)	(1,890,073)	(1,890,073) 546.686	(1,890,073)	(1,890,073) 546.686	(1,890,073)	(756,029) 218,677	(
3843	David Douglas School District	6/30/2019	Proportion	5.3	3.3	(7,422,331)	(4,621,451)		(1,400,440)	(1,400,440)	(1,400,440)	(420,131)	210,077	(
3843	David Douglas School District	6/30/2019	Contribution	5.3	3.3	(864,151)	(538,057)		(163,047)	(163,047)	(163,047)	(48,916)	0	Č
3843	David Douglas School District	6/30/2018	Proportion	5.2	2.2	(2,102,962)	(889,714)		(404,416)	(404,416)	(80,882)	0	0	Ċ
3843	David Douglas School District	6/30/2018	Contribution	5.2	2.2	(580,720)	(245,689)	(111,677)	(111,677)	(111,677)	(22,335)	0	0	(
3843	David Douglas School District	6/30/2017	Proportion	5.2	1.2	(897,744)	(207,172)		(172,643)	(34,529)	0	0	0	(
3843	David Douglas School District	6/30/2017	Contribution	5.2	1.2	1,610,027	371,543	309,621	309,621	61,922	0	0	0	(
3843	David Douglas School District	6/30/2016	Proportion	5.3	0.3	(4,296,373)	(243,193)		(243,193)	0	0	0	0	(
3843 3843	David Douglas School District David Douglas School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	2,190,137 (5,268,858)	123,972	413,233 (298,238)	123,972	0	0	0	0	(
3843	David Douglas School District	6/30/2015	Contribution	5.3	0.0	1,795,277	0	101,617	0	0	0	0	0	(
3847	Riverdale School	6/30/2020	Proportion	5.4	4.4	(532,696)	(434,049)		(98,647)	(98,647)	(98,647)	(98,647)	(39,461)	
3847	Riverdale School	6/30/2020	Contribution	5.4	4.4	206,372	168,155	38,217	38,217	38,217	38,217	38,217	15,287	Ċ
3847	Riverdale School	6/30/2019	Proportion	5.3	3.3	(1,062,453)	(661,527)		(200,463)	(200,463)	(200,463)	(60,138)	0	(
3847	Riverdale School	6/30/2019	Contribution	5.3	3.3	(243,002)	(151,304)		(45,849)	(45,849)	(45,849)	(13,757)	0	(
3847	Riverdale School	6/30/2018	Proportion	5.2	2.2	(123,790)	(52,372)		(23,806)	(23,806)	(4,760)	0	0	(
3847 3847	Riverdale School Riverdale School	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(279,522) 228,526	(118,260) 52,738	(53,754) 43,947	(53,754) 43,947	(53,754) 8,791	(10,752)	0	0	(
3847	Riverdale School	6/30/2017	Contribution	5.2	1.2	(112,939)	(26,063)	(21,719)	(21,719)	(4,344)	0	0	0	(
3847	Riverdale School	6/30/2016	Proportion	5.3	0.3	434.064	24,569	81.899	24,569	(4,344)	0	0	0	(
3847	Riverdale School	6/30/2016	Contribution	5.3	0.3	(193,896)	(10,976)		(10,976)	ō	Ö	0	0	Ċ
3847	Riverdale School	6/30/2015	Proportion	5.3	0.0	400,248	0	22,658	O O	0	0	0	0	(
3847	Riverdale School	6/30/2015	Contribution	5.3	0.0	(112,754)	0	(6,384)	0	0	0	0	0	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
3848 3848	Barlow-Gresham Uhs District U2-20Jt Barlow-Gresham Uhs District U2-20Jt	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Contribution	5.2	2.2	0	0	Ö	0	Ö	Ö	0	0	Č
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	Ċ
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
3848 3848	Barlow-Gresham Uhs District U2-20Jt Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Contribution	5.3	0.3 0.0	0	0	0	0	0	0	0	0	(
3848 3848	Barlow-Gresham Uhs District U2-20Jt Barlow-Gresham Uhs District U2-20Jt	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	0 3.451	0	0 196	0	0	0	0	0	(
3850	Dallas School District	6/30/2020	Proportion	5.4	0.0 4.4	628.326	511.969	116.357	116.357	116.357	116,357	116.357	46,541	(
3850	Dallas School District	6/30/2020	Contribution	5.4	4.4	1,142,705	931,093	211,612	211,612	211,612	211,612	211,612	84,645	(
3850	Dallas School District	6/30/2019	Proportion	5.3	3.3	(4,350,574)	(2,708,848)		(820,863)	(820,863)	(820,863)	(246,259)	0 1,0 10	Č
3850	Dallas School District	6/30/2019	Contribution	5.3	3.3	516,849	321,811	97,519	97,519	97,519	97,519	29,254	0	(
3850	Dallas School District	6/30/2018	Proportion	5.2	2.2	400,674	169,515	77,053	77,053	77,053	15,409	0	0	(
3850	Dallas School District	6/30/2018	Contribution	5.2	2.2	194,419	82,255	37,388	37,388	37,388	7,479	0	0	(
3850	Dallas School District	6/30/2017	Proportion	5.2	1.2	(549,105)	(126,717)		(105,597)	(21,120)	0	0	0	(
3850 3850	Dallas School District Dallas School District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	817,953 (1,089,247)	188,757 (61,657)	157,299 (205,518)	157,299 (61,657)	31,458	0	0	0	(
3850	Dallas School District Dallas School District	6/30/2016	Contribution	5.3	0.3	908,247)	(61,657)	(205,518)	(61,657)	0	0	0	0	(
3850	Dallas School District	6/30/2015	Proportion	5.3	0.0	(1,505,696)	0 0	(85,226)	0	0	0	0	0	(
3850	Dallas School District	6/30/2015	Contribution	5.3	0.0	697,370	0	39,475	0	o o	0	0	0	
3859	Central School District 13J	6/30/2020	Proportion	5.4	4.4	333,163	271,466	61,697	61,697	61,697	61,697	61,697	24,678	Ċ
	Central School District 13J	6/30/2020	Contribution	5.4	4.4	(536,419)	(437,082)	(99,337)	(99,337)	(99,337)	(99,337)	(99,337)	(39,734)	(



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3859 3859	Central School District 13J Central School District 13J	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	700,484 (923,228)	436,150 (574,840)	132,167 (174,194)	132,167 (174,194)	132,167 (174,194)	132,167 (174,194)	39,649 (52,258)	0	0
3859	Central School District 13J	6/30/2018	Proportion	5.2	2.2	(1,410,656)	(596,816)		(271,280)	(271,280)	(54,256)	(52,256)	0	0
3859	Central School District 13J	6/30/2018	Contribution	5.2	2.2	(906,022)	(383,317)		(174,235)	(174,235)	(34,847)	0	Ö	0
3859	Central School District 13J	6/30/2017	Proportion	5.2	1.2	1,455,656	335,920	279,934	279,934	55,986	0	ō	0	0
3859	Central School District 13J	6/30/2017	Contribution	5.2	1.2	(756,752)	(174,636)	(145,529)	(145,529)	(29,107)	0	0	0	0
3859	Central School District 13J	6/30/2016	Proportion	5.3	0.3	2,212,749	125,249	417,500	125,249	0	0	0	0	0
3859	Central School District 13J	6/30/2016	Contribution	5.3	0.3	(1,061,417)	(60,082)		(60,082)	0	0	0	0	0
3859	Central School District 13J	6/30/2015	Proportion	5.3	0.0	1,211,511	0	68,576	0	0	0	0	0	0
3859	Central School District 13J	6/30/2015	Contribution	5.3	0.0	(674,825)	0	(38,200)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Proportion	5.4	4.4	(217,101)	(176,897)		(40,204)	(40,204)	(40,204)	(40,204)	(16,081)	
3865 3865	Perrydale School District 21 Perrydale School District 21	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	103,176 (166,054)	84,069 (103,392)		19,107 (31,331)	19,107 (31,331)	19,107 (31,331)	19,107 (9,399)	7,641 0	0
3865	Perrydale School District 21	6/30/2019	Proportion Contribution	5.3	3.3	51,478	32,052		9.713	9.713	9.713	2,913	0	0
3865	Perrydale School District 21	6/30/2018	Proportion	5.2	2.2	285.889	120,952	54.979	54.979	54.979	10.994	2,913	0	0
3865	Perrydale School District 21	6/30/2018	Contribution	5.2	2.2	(12,772)	(5,404)		(2.456)	(2.456)	(492)	0	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	5.2	1.2	(175,617)	(40,529)		(33,772)	(6,757)	0	Ö	0	0
3865	Perrydale School District 21	6/30/2017	Contribution	5.2	1.2	113,524	26,196		21,832	4,364	o 0	0	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	5.3	0.3	(339,166)	(19,196)		(19,196)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2016	Contribution	5.3	0.3	67,270	3,810		3,810	0	0	0	0	0
3865	Perrydale School District 21	6/30/2015	Proportion	5.3	0.0	(105,160)	0	(5,950)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2015	Contribution	5.3	0.0	25,775	0	1,100	0	0	0	0	0	0
3887	Falls City School District	6/30/2020	Proportion	5.4	4.4	(188,966)	(153,972)		(34,994)	(34,994)	(34,994)	(34,994)	(13,996)	0
3887	Falls City School District	6/30/2020	Contribution	5.4	4.4	(141,656)	(115,423)		(26,233)	(26,233)	(26,233)	(26,233)	(10,491)	0
3887	Falls City School District	6/30/2019	Proportion	5.3 5.3	3.3 3.3	621,394	386,906	117,244	117,244	117,244	117,244 (34,305)	35,174	0	0
3887 3887	Falls City School District Falls City School District	6/30/2019 6/30/2018	Contribution Proportion	5.2	3.3 2.2	(181,817) 104,205	(113,207) 44,088	(34,305) 20,039	(34,305) 20,039	(34,305) 20,039	4,010	(10,292)	0	0
3887	Falls City School District	6/30/2018	Contribution	5.2	2.2	(99,761)	(42,206)		(19,185)	(19,185)	(3,836)	0	0	0
3887	Falls City School District	6/30/2017	Proportion	5.2	1.2	(151,372)	(34,932)		(29,110)	(5,822)	(0,000)	0	0	0
3887	Falls City School District	6/30/2017	Contribution	5.2	1.2	(68,002)	(15,694)		(13,077)	(2,617)	0	0	0	0
3887	Falls City School District	6/30/2016	Proportion	5.3	0.3	412,712	23,362		23,362	0	0	ō	0	0
3887	Falls City School District	6/30/2016	Contribution	5.3	0.3	(75,096)	(4,251)	(14,169)	(4,251)	0	0	0	0	0
3887	Falls City School District	6/30/2015	Proportion	5.3	0.0	63,027	0	3,567	0	0	0	0	0	0
3887	Falls City School District	6/30/2015	Contribution	5.3	0.0	(23,482)	0	(1,327)	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3894 3894	Sherman County School District 9 Sherman County School District 9	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Contribution	5.2	1.2	0	ō	ō	ō	0	0	ō	0	0
3894	Sherman County School District 9	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Contribution	5.3	0.0	0	0	0	. 0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2020	Proportion	5.4	4.4	(470,848)	(383,654)		(87,194)	(87,194)	(87,194)	(87,194)	(34,878)	
3902 3902	Tillamook Public Schools Tillamook Public Schools	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	(979,355) 2,623,193	(797,993) 1,633,309	(181,362) 494,942	(181,362) 494,942	(181,362) 494,942	(181,362) 494,942	(181,362) 148,483	(72,545)	0
3902	Tillamook Public Schools Tillamook Public Schools	6/30/2019	Proportion Contribution	5.3	3.3	(1,266,998)	1,633,309		494,942 (239,056)	494,942 (239.056)	494,942 (239,056)	148,483 (71,718)	0	0
3902	Tillamook Public Schools	6/30/2019	Proportion	5.2	2.2	(1,266,996)	(555.559)		(252,526)	(252,526)	(50,507)	(71,710) O	0	0
3902	Tillamook Public Schools	6/30/2018	Contribution	5.2	2.2	(844,897)	(357,457)		(162.480)	(162,480)	(32,497)	n	n	0
3902	Tillamook Public Schools	6/30/2017	Proportion	5.2	1.2	754,862	174,198	145,166	145,166	29,032	0	0	0	0
3902	Tillamook Public Schools	6/30/2017	Contribution	5.2	1.2	(842,481)	(194,417)		(162,016)	(32,401)	0	0	0	0
3902	Tillamook Public Schools	6/30/2016	Proportion	5.3	0.3	1,305,201	73,881	246,264	73,881	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2016	Contribution	5.3	0.3	(623,888)	(35,313)		(35,313)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2015	Proportion	5.3	0.0	1,372,981	0	77,716	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2015	Contribution	5.3	0.0	(387,351)	0	(21,926)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Proportion	5.4	4.4	(97,467)	(79,418)		(18,049)	(18,049)	(18,049)	(18,049)	(7,222)	0
3920	Neah-Kah-Nie School District	6/30/2020	Contribution	5.4	4.4	401,085	326,810		74,275	74,275	74,275	74,275	29,710	0
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	5.3	3.3	(754,563)	(469,823)		(142,370)	(142,370)	(142,370)	(42,713)	0	0
3920 3920	Neah-Kah-Nie School District Neah-Kah-Nie School District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	137,258 508,016	85,462 214,931	25,898 97,695	25,898 97,695	25,898 97,695	25,898 19,541	7,768	0	0
3920 3920	Nean-Kan-Nie School District Neah-Kah-Nie School District	6/30/2018 6/30/2018	Contribution	5.2 5.2	2.2	508,016 185,340	214,931 78,414		97,695 35.642	97,695 35,642	19,541 7,130	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	5.2	1.2	(724,547)	(167,203)		(139,336)	(27,867)	7,130	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Contribution	5.2	1.2	355,994	82,154		68,460	13,694	0	0	0	0
				5.3	0.3	,001	32,.0.	23,100	20,100	. 5,00 1	•	•	•	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faralassa Nassa	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3920	Employer Name Neah-Kah-Nie School District	6/30/2016	Contribution	5.3	0.3	280,917	15,902	53,003	15,902	Expense 0	Expense 0	Cxpense 0	Expense 0	Subsequent Expense
3920	Neah-Kah-Nie School District	6/30/2015	Proportion	5.3	0.0	(964,623)	0	(54,603)	0	0	0	Ō	ō	d
3920	Neah-Kah-Nie School District	6/30/2015	Contribution	5.3	0.0	177,344	0	10,039	0	0	0	0	0	C
3927	Echo School District	6/30/2020	Proportion	5.4	4.4	(447,498)	(364,628)	(82,870)	(82,870)	(82,870)	(82,870)		(33,148)	
3927	Echo School District	6/30/2020	Contribution	5.4	4.4	(6,877)	(5,603)	(1,274)	(1,274)	(1,274)			(507)	C
3927	Echo School District	6/30/2019	Proportion	5.3	3.3	118,244	73,624	22,310	22,310	22,310	22,310	6,694	0	C
3927	Echo School District	6/30/2019	Contribution	5.3	3.3	(111,633)	(69,507)	(21,063)	(21,063)	(21,063)	(21,063)	(6,318)	0	C
3927	Echo School District	6/30/2018	Proportion	5.2 5.2	2.2 2.2	307,733	130,196	59,179	59,179 (19,932)	59,179	11,838 (3,989)	0	0	C
3927 3927	Echo School District Echo School District	6/30/2018 6/30/2017	Contribution Proportion	5.2	1.2	(103,649) (23,734)	(43,853) (5,478)	(19,932) (4,564)	(4,564)	(19,932) (914)	(3,989)	0	0	C
3927	Echo School District	6/30/2017	Contribution	5.2	1.2	(5,806)	(1,338)	(1,117)	(1,117)	(221)	0	0	0	C
3927	Echo School District	6/30/2016	Proportion	5.3	0.3	55.150	3,120	10,406	3,120	()	0	0	0	Č
3927	Echo School District	6/30/2016	Contribution	5.3	0.3	(62,543)	(3,538)	(11,801)	(3,538)	0	0	Ö	Ö	d
3927	Echo School District	6/30/2015	Proportion	5.3	0.0	96,746	, o	5,476	0	0	0	0	0	C
3927	Echo School District	6/30/2015	Contribution	5.3	0.0	(55,217)	0	(3,127)	0	0	0	0	0	C
3928	Umatilla School District 6R	6/30/2020	Proportion	5.4	4.4	(734,485)	(598,469)	(136,016)	(136,016)	(136,016)			(54,405)	C
3928	Umatilla School District 6R	6/30/2020	Contribution	5.4	4.4	81,108	66,088	15,020	15,020	15,020	15,020	15,020	6,008	C
3928 3928	Umatilla School District 6R	6/30/2019	Proportion	5.3 5.3	3.3 3.3	921,950	574,044	173,953	173,953	173,953	173,953	52,185	0	(
	Umatilla School District 6R	6/30/2019	Contribution			(192,023)	(119,561)	(36,231)	(36,231)	(36,231)	(36,231)	(10,868)	0	(
3928 3928	Umatilla School District 6R	6/30/2018	Proportion	5.2 5.2	2.2 2.2	(446,325)	(188,829)	(85,832)	(85,832) 43,315	(85,832) 43,315	(17,165)	0	0	(
3928 3928	Umatilla School District 6R Umatilla School District 6R	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	225,237 (473,600)	95,292 (109,292)	43,315 (91,077)	43,315 (91,077)	(18,215)	8,662	0	0	(
3928	Umatilla School District 6R	6/30/2017	Contribution	5.2	1.2	(144,552)	(33,360)	(27,798)	(27,798)	(5,562)	0	0	0	(
3928	Umatilla School District 6R	6/30/2016	Proportion	5.3	0.3	(907,772)	(51,382)	(171,278)	(51,382)	(0,002)	0	0	Ö	Č
3928	Umatilla School District 6R	6/30/2016	Contribution	5.3	0.3	20,648	1,168	3,896	1,168	0	0	Ö	Ö	Ċ
3928	Umatilla School District 6R	6/30/2015	Proportion	5.3	0.0	(474,018)	0	(26,833)	0	0	0	0	0	C
3928	Umatilla School District 6R	6/30/2015	Contribution	5.3	0.0	(49,974)	0	(2,829)	0	0	0	0	0	(
3929	Ferndale School District 10	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
3929	Ferndale School District 10	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	C
3929 3929	Ferndale School District 10 Ferndale School District 10	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2017	Proportion Contribution	5.2	1.2	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	Č
3929	Ferndale School District 10	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	Č
3929	Ferndale School District 10	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	Ċ
3929	Ferndale School District 10	6/30/2015	Contribution	5.3	0.0	1,137	0	62	0	0	0	0	0	C
3931	Pendleton School District 16R	6/30/2020	Proportion	5.4	4.4	(2,577,648)	(2,100,306)	(477,342)	(477,342)	(477,342)			(190,938)	C
3931	Pendleton School District 16R	6/30/2020	Contribution	5.4	4.4	(978,082)	(796,956)	(181,126)	(181,126)	(181,126)	(181,126)	(181,126)	(72,452)	
3931	Pendleton School District 16R	6/30/2019	Proportion	5.3	3.3	1,816,568	1,131,070	342,749	342,749	342,749	342,749	102,823	0	C
3931	Pendleton School District 16R	6/30/2019	Contribution	5.3	3.3	(1,316,214)	(819,530)	(248,342)	(248,342)	(248,342)	(248,342)	(74,504)	0	C
3931 3931	Pendleton School District 16R Pendleton School District 16R	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(3,542,424) (1,031,431)	(1,498,719) (436,375)	(681,235) (198,352)	(681,235) (198,352)	(681,235) (198,352)	(136,249) (39,671)	0	0	(
3931	Pendleton School District 16R	6/30/2017	Proportion	5.2	1.2	2,260,103	521,563	434,635	434,635	86,928	(39,671)	0	0	(
3931	Pendleton School District 16R	6/30/2017	Contribution	5.2	1.2	(1,334,234)	(307,902)	(256,583)	(256,583)	(51,319)	0	0	0	C
3931	Pendleton School District 16R	6/30/2016	Proportion	5.3	0.3	1,377,013	77,943	259,814	77,943	(01,010)	0	Ö	Ö	Č
3931	Pendleton School District 16R	6/30/2016	Contribution	5.3	0.3	(983,392)	(55,662)	(185,546)	(55,662)	0	0	0	0	Ċ
3931	Pendleton School District 16R	6/30/2015	Proportion	5.3	0.0	1,394,746	0	78,946	, o	0	0	0	0	(
3931	Pendleton School District 16R	6/30/2015	Contribution	5.3	0.0	(736,984)	0	(41,714)	0	0	0	0	0	(
3935	Athena-Weston School District 29Rj	6/30/2020	Proportion	5.4	4.4	(62,382)	(50,830)	(11,552)	(11,552)	(11,552)	(11,552)		(4,622)	(
3935	Athena-Weston School District 29Rj	6/30/2020	Contribution	5.4	4.4	264,999	215,925	49,074	49,074	49,074	49,074	49,074	19,629	(
3935	Athena-Weston School District 29Rj	6/30/2019	Proportion	5.3	3.3	(490,468)	(305,386)	(92,541)	(92,541)	(92,541)	(92,541)		0	(
3935 3935	Athena-Weston School District 29Rj Athena-Weston School District 29Rj	6/30/2019	Contribution	5.3 5.2	3.3 2.2	40,996 (94,242)	25,526 (39,873)	7,735 (18,123)	7,735 (18,123)	7,735 (18,123)	7,735 (3,627)	2,321	0	(
3935 3935	Athena-Weston School District 29Rj Athena-Weston School District 29Rj	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	(94,242)	(39,873)	(18,123) 7,538	(18,123) 7,538	(18,123) 7,538	(3,627)	0	0	C
3935	Athena-Weston School District 29Rj	6/30/2017	Proportion	5.2	1.2	(703,387)	(162,319)	(135,267)	(135,267)	(27,052)	1,507	0	0	(
3935	Athena-Weston School District 29Rj	6/30/2017	Contribution	5.2	1.2	97,238	22,438	18.700	18,700	3,738	0	0	0	(
3935	Athena-Weston School District 29Rj	6/30/2016	Proportion	5.3	0.3	(268,985)	(15,225)	(50,752)	(15,225)	0,700	0	o o	ő	Ċ
3935	Athena-Weston School District 29Rj	6/30/2016	Contribution	5.3	0.3	92,120	5,215	17,381	5,215	0	0	0	0	
3935	Athena-Weston School District 29Rj	6/30/2015	Proportion	5.3	0.0	(264,039)	0	(14,944)	0	0	0	0	0	
3935	Athena-Weston School District 29Rj	6/30/2015	Contribution	5.3	0.0	122,114	0	6,914	0	0	0	0	0	(
3936	Milton-Freewater Elementary School District 31	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	C
3936	Milton-Freewater Elementary School District 31	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
3936	Milton-Freewater Elementary School District 31	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3936	Milton-Freewater Elementary School District 31	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faratava Nasa	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3936	Employer Name Milton-Freewater Elementary School District 31	Recognition 6/30/2018	Proportion	5.2	2.2	Outriow/(ininow)	Outriow/(Initiow)	Expense 0		Subsequent Expense				
3936	Milton-Freewater Elementary School District 31	6/30/2018	Contribution	5.2	2.2	ő	Ö	0	0	ő	0	0	0	Ö
3936	Milton-Freewater Elementary School District 31	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3936 3936	Milton-Freewater Elementary School District 31	6/30/2015	Proportion	5.3 5.3	0.0 0.0	0 2,529	0	0 144	0	0	0	0	0	U
3942	Milton-Freewater Elementary School District 31 Stanfield School District	6/30/2015 6/30/2020	Contribution Proportion	5.4	4.4	(152,338)	(124,127)	(28,211)	(28,211)	(28,211)) (28,211)	(28,211) (11,283)	
3942	Stanfield School District	6/30/2020	Contribution	5.4	4.4	(150,123)	(122,322)	(27,801)	(27,801)	(27,801)		(27,801		
3942	Stanfield School District	6/30/2019	Proportion	5.3	3.3	273,688	170,410	51,639	51,639	51,639		15,493		0
3942	Stanfield School District	6/30/2019	Contribution	5.3	3.3	(267,604)	(166,622)	(50,491)	(50,491)	(50,491)	(50,491)	(15,149) 0	0
3942	Stanfield School District	6/30/2018	Proportion	5.2	2.2	(268,651)	(113,659)	(51,664)				. 0	0	0
3942	Stanfield School District	6/30/2018	Contribution	5.2	2.2	(245,003)	(103,655)	(47,116)			(9,423)	0	0	0
3942	Stanfield School District	6/30/2017	Proportion	5.2	1.2	573,414	132,326	110,272	110,272	22,054	0	0	0	0
3942	Stanfield School District	6/30/2017	Contribution	5.2	1.2	(214,571)	(49,515)	(41,264)		(8,251)) 0	0	0	0
3942 3942	Stanfield School District Stanfield School District	6/30/2016	Proportion Contribution	5.3 5.3	0.3	(294,541)	(16,671)	(55,574) (23,406)		0	0	0	0	0
3942 3942	Stanfield School District Stanfield School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3	(124,050) 302,164	(7,020)	(23,406) 17.104	(7,020)	0	0	0	0	0
3942	Stanfield School District	6/30/2015	Contribution	5.3	0.0	(154,282)	0	(8,732)	U	0	0	0	0	0
3944	Ukiah School	6/30/2020	Proportion	5.4	4.4	(18,972)	(15,459)	(3,513)		(3,513)) (3,513)	(3,513) (1,407)	
3944	Ukiah School	6/30/2020	Contribution	5.4	4.4	30,931	25,203	5,728	5,728	5,728		5,728		0
3944	Ukiah School	6/30/2019	Proportion	5.3	3.3	(84,001)	(52,303)	(15,849)				(4,756		0
3944	Ukiah School	6/30/2019	Contribution	5.3	3.3	18,568	11,562	3,503	3,503	3,503	3,503	1,053	0	0
3944	Ukiah School	6/30/2018	Proportion	5.2	2.2	8,205	3,471	1,578	1,578	1,578		0	0	0
3944	Ukiah School	6/30/2018	Contribution	5.2	2.2	19,243	8,140	3,701	3,701	3,701	738	0	0	0
3944	Ukiah School	6/30/2017	Proportion	5.2	1.2	(7,786)	(1,798)	(1,497)		(301)		0	0	0
3944	Ukiah School	6/30/2017	Contribution	5.2	1.2	36,008	8,308	6,925	6,925	1,383	0	0	0	0
3944 3944	Ukiah School Ukiah School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(77,763) 41,115	(4,403) 2,325	(14,672) 7,758	(4,403) 2,325		0	0	0	U
3944	Ukiah School	6/30/2015	Proportion	5.3	0.0	(58,621)	2,325	(3,316)		0	0	0	0	0
3944	Ukiah School	6/30/2015	Contribution	5.3	0.0	(1,407)	0	(82)	0	0	0	0	0	0
3957	Helix School District	6/30/2020	Proportion	5.4	4.4	(267,793)	(218,202)	(49,591)	(49,591)	(49,591)	(49,591)	(49,591) (19,838)	
3957	Helix School District	6/30/2020	Contribution	5.4	4.4	90,404	73,663	16,741	16,741	16,741	16,741	16,741		Ö
3957	Helix School District	6/30/2019	Proportion	5.3	3.3	(159,406)	(99,252)	(30,077)	(30,077)	(30,077)	(30,077)	(9,021) 0	0
3957	Helix School District	6/30/2019	Contribution	5.3	3.3	(11,213)	(6,981)	(2,116)				(633) 0	0
3957	Helix School District	6/30/2018	Proportion	5.2	2.2	59,538	25,188	11,450	11,450	11,450		0	0	0
3957	Helix School District	6/30/2018	Contribution	5.2	2.2	9,806	4,148	1,886	1,886	1,886		0	0	0
3957	Helix School District	6/30/2017	Proportion	5.2	1.2	(91,465)	(21,109)	(17,589)				0	0	0
3957 3957	Helix School District Helix School District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	40,003 (61,269)	9,231 (3,469)	7,693 (11,560)	7,693 (3,469)	1,538	0	0	0	U
3957	Helix School District	6/30/2016	Contribution	5.3	0.3	40,792	2,307	7.697	2,307	0	0	0	0	0
3957	Helix School District	6/30/2015	Proportion	5.3	0.0	(30.184)	2,007	(1,709)		0	0	0	0	0
3957	Helix School District	6/30/2015	Contribution	5.3	0.0	28,424	Ö	1,609	0	ő	0	0	ő	Ö
3958	Pilot Rock School District 2R	6/30/2020	Proportion	5.4	4.4	(452,455)	(368,667)	(83,788)	(83,788)	(83,788)	(83,788)	(83,788) (33,515)	0
3958	Pilot Rock School District 2R	6/30/2020	Contribution	5.4	4.4	(8,519)	(6,941)	(1,578)				(1,578		
3958	Pilot Rock School District 2R	6/30/2019	Proportion	5.3	3.3	86,144	53,636	16,254	16,254	16,254	16,254	4,874		0
3958	Pilot Rock School District 2R	6/30/2019	Contribution	5.3	3.3	(126,226)	(78,594)	(23,816)				(7,146) 0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	5.2	2.2	(159,670)	(67,552)	(30,706)				0	0	0
3958 3958	Pilot Rock School District 2R Pilot Rock School District 2R	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(87,644) 124,621	(37,079) 28,757	(16,855) 23,966	(16,855) 23,966	(16,855) 4,791	(3,369)	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Contribution	5.2	1.2	(74,966)	(17,298)	(14,417)) O	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	5.3	0.3	(189,638)	(10,733)	(35,781)			, 0	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Contribution	5.3	0.3	(41,954)	(2,374)	(7,916)			0	0	ő	Ö
3958	Pilot Rock School District 2R	6/30/2015	Proportion	5.3	0.0	24,516	o o	1,386	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Contribution	5.3	0.0	(42,901)	0	(2,426)	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3959 3959	Mcloughlin Union High School District Mcloughlin Union High School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District Mcloughlin Union High School District	6/30/2018	Proportion	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Proportion	5.3	0.3	0	n	0	n	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	Ö
	Mcloughlin Union High School District	6/30/2015	Proportion	5.3	0.0	-	-	-	-	-	-	0	-	-



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faradayaa Maasa	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
3959	Employer Name Mcloughlin Union High School District	6/30/2015	Contribution	5.3	0.0	Outriow/(initiow)	Outriow/(initiow)	Cxperise	Expense	Expense 0	Expense	Expense	Expense 0	Subsequent Expense
3965	La Grande Public Schools	6/30/2020	Proportion	5.4	4.4	(402,812)	(328,217)	(74,595)	(74,595)	(74,595)	(74,595)	(74,595)	(29,837)	0
3965	La Grande Public Schools	6/30/2020	Contribution	5.4	4.4	(419,302)	(341,653)		(77,649)	(77,649)	(77,649)		(31,057)	0
3965	La Grande Public Schools	6/30/2019	Proportion	5.3	3.3	(2,424)	(1,510)		(457)	(457)	(457)	(139)	(01,007)	Ö
3965	La Grande Public Schools	6/30/2019	Contribution	5.3	3.3	(632,421)	(393,771)		(119,325)	(119,325)	(119,325)	(35,796)	0	Ö
3965	La Grande Public Schools	6/30/2018	Proportion	5.2	2.2	223,487	94,553	42,978	42,978	42,978	8,597	, o	0	0
3965	La Grande Public Schools	6/30/2018	Contribution	5.2	2.2	(485,938)	(205,588)	(93,450)	(93,450)	(93,450)	(18,688)	0	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	5.2	1.2	789,630	182,222	151,852	151,852	30,370	0	0	0	0
3965	La Grande Public Schools	6/30/2017	Contribution	5.2	1.2	(388,000)	(89,540)			(14,925)	0	0	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	5.3	0.3	(145,939)	(8,259)		(8,259)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2016	Contribution	5.3	0.3	(225,396)	(12,756)		(12,756)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2015	Proportion	5.3	0.0	164,712	0	9,322	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2015	Contribution	5.3	0.0	(270,163)	(500.000)	(15,293)	(400.070)	0	0	0	(50.550)	0
3966	Union County School District	6/30/2020	Proportion	5.4	4.4	(722,940)	(589,062)			(133,878)			(53,550)	0
3966	Union County School District	6/30/2020	Contribution	5.4	4.4	66,061	53,827	12,234	12,234	12,234	12,234	12,234	4,891	0
3966 3966	Union County School District	6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	438,344	272,932	82,706	82,706 (31,170)	82,706	82,706 (31,170)	24,814	0	0
3966	Union County School District Union County School District	6/30/2019 6/30/2018	Proportion	5.3 5.2	3.3 2.2	(165,202) (72,537)	(102,862)		(31,170)	(31,170) (13,949)	(31,170)		0	0
3966	Union County School District Union County School District	6/30/2018	Contribution	5.2 5.2	2.2	(72,537) (54,602)	(30,690)		(13,949)	(13,949)	(2,792)		0	0
3966	Union County School District Union County School District	6/30/2018	Proportion	5.2 5.2	1.2	(54,602)	(23,102, 8.869		(10,500)	(10,500)	(2,102)	0	0	0
3966	Union County School District	6/30/2017	Contribution	5.2	1.2	(36,142)	(8,342)		(6,950)	(1,392)	0	0	0	0
3966	Union County School District	6/30/2016	Proportion	5.3	0.3	(23,149)	(1,309)		(1,309)	(1,392)	0	0	0	0
3966	Union County School District	6/30/2016	Contribution	5.3	0.3	(46,288)	(2,618)		(2,618)	0	0	0	0	0
3966	Union County School District	6/30/2015	Proportion	5.3	0.0	122,375	(2,010)	6,925	(2,0.0)	0	0	0	0	0
3966	Union County School District	6/30/2015	Contribution	5.3	0.0	(48,904)	0	(2,769)	0	0	0	0	0	Ö
3967	North Powder School District	6/30/2020	Proportion	5.4	4.4	175,027	142,615	32,412	32,412	32,412	32,412	32,412	12,967	0
3967	North Powder School District	6/30/2020	Contribution	5.4	4.4	184,170	150,064	34,106	34,106	34,106	34,106	34,106	13,640	0
3967	North Powder School District	6/30/2019	Proportion	5.3	3.3	(232,990)	(145,070)		(43,960)	(43,960)	(43,960)	(13,190)	0	0
3967	North Powder School District	6/30/2019	Contribution	5.3	3.3	50,976	31,740		9,618	9,618	9,618	2,886	0	0
3967	North Powder School District	6/30/2018	Proportion	5.2	2.2	136,460	57,734	26,242	26,242	26,242	5,250	0	0	Ö
3967	North Powder School District	6/30/2018	Contribution	5.2	2.2	39,651	16,776	7,625	7,625	7,625	1,526	0	0	0
3967	North Powder School District	6/30/2017	Proportion	5.2	1.2	387,486	89,418		74,517	14,901	0	0	0	0
3967	North Powder School District	6/30/2017	Contribution	5.2	1.2	85,162	19,654	16,377	16,377	3,277	0	0	0	0
3967	North Powder School District	6/30/2016	Proportion	5.3	0.3	(478,828)	(27,103)			0	0	0	0	0
3967	North Powder School District	6/30/2016	Contribution	5.3	0.3	111,412	6,307	21,021	6,307	0	0	0	0	0
3967	North Powder School District	6/30/2015	Proportion	5.3	0.0	(185,911)	0	()	0	0	0	0	0	0
3967	North Powder School District	6/30/2015	Contribution	5.3	0.0	24,607	0	1,392	0	0	0	0	0	0
3969	Imbler School District	6/30/2020	Proportion	5.4	4.4	(19,103)	(15,565)		(3,538)	(3,538)	(3,538)		(1,413)	0
3969	Imbler School District	6/30/2020	Contribution	5.4	4.4	158,866	129,446	29,420	29,420	29,420	29,420	29,420	11,766	0
3969 3969	Imbler School District Imbler School District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(374,417) 127,294	(233,127) 79,258	(70,645) 24.018	(70,645) 24,018	(70,645) 24.018	(70,645) 24,018	(21,192) 7,204	0	0
3969	Imbler School District Imbler School District	6/30/2019	Proportion	5.3	3.3 2.2	90,801	79,258 38.415	17.462	17.462	24,018 17.462	24,018	7,204	0	0
3969	Imbler School District	6/30/2018	Contribution	5.2	2.2	32,617	13,801	6,272	6,272	6,272	1,257	0	0	0
3969	Imbler School District	6/30/2017	Proportion	5.2	1.2	(62,589)	(14,445)		(12,036)	(2,409)	1,237	0	0	0
3969	Imbler School District	6/30/2017	Contribution	5.2	1.2	87,530	20,198	16,833	16,833	3,365	0	0	0	0
3969	Imbler School District	6/30/2016	Proportion	5.3	0.3	(135,947)	(7,697)		(7,697)	0,303	0	n	0	0
3969	Imbler School District	6/30/2016	Contribution	5.3	0.3	35,712	2,022		2,022	0	0	0	0	0
3969	Imbler School District	6/30/2015	Proportion	5.3	0.0	(218,722)	0	(12,382)	0	0	0	Ō	0	0
3969	Imbler School District	6/30/2015	Contribution	5.3	0.0	154,073	0	8,723	0	0	0	0	0	0
3970	Cove School District	6/30/2020	Proportion	5.4	4.4	(337,230)	(274,780)		(62,450)	(62,450)	(62,450)		(24,980)	0
3970	Cove School District	6/30/2020	Contribution	5.4	4.4	201,350	164,063		37,287	37,287	37,287	37,287	14,915	0
3970	Cove School District	6/30/2019	Proportion	5.3	3.3	104,685	65,181	19,752	19,752	19,752	19,752	5,925	0	0
3970	Cove School District	6/30/2019	Contribution	5.3	3.3	316,341	196,967	59,687	59,687	59,687	59,687	17,906	0	0
3970	Cove School District	6/30/2018	Proportion	5.2	2.2	(83,397)	(35,283)			(16,038)	(3,207)	0	0	0
3970	Cove School District	6/30/2018	Contribution	5.2	2.2	74,099	31,349	14,250	14,250	14,250	2,849	0	0	0
3970	Cove School District	6/30/2017	Proportion	5.2	1.2	(21,102)	(4,870)		(4,058)	(812)	0	0	0	0
3970	Cove School District	6/30/2017	Contribution	5.2	1.2	72,370	16,702	13,917	13,917	2,785	0	0	0	0
3970	Cove School District	6/30/2016	Proportion	5.3	0.3	5,088	288	960	288	0	0	0	0	0
3970	Cove School District	6/30/2016	Contribution	5.3	0.3	90,545	5,125		5,125	0	0	0	0	0
3970	Cove School District	6/30/2015	Proportion	5.3	0.0	(465,423)	0	(==,=.=)	0	0	0	0	0	0
3970	Cove School District	6/30/2015	Contribution	5.3	0.0	94,113	0		0	0	0	0	0 (22 522)	0
3973	Elgin School District 23	6/30/2020	Proportion	5.4	4.4	(413,084)	(336,587)		(76,497)	(76,497)	(76,497)		(30,599)	0
3973	Elgin School District 23	6/30/2020	Contribution	5.4	4.4	220,330	179,528		40,802	40,802	40,802	40,802	16,320	0
3973	Elgin School District 23	6/30/2019	Proportion	5.3	3.3	(40,910)	(25,472)		(7,719)	(7,719)	(7,719)		0	0
3973	Elgin School District 23	6/30/2019	Contribution	5.3	3.3	37,561	23,387	7,087	7,087	7,087	7,087	2,126	0	0
3973	Elgin School District 23	6/30/2018	Proportion	5.2	2.2	87,404	36,980	16,808	16,808	16,808	3,364	0	0	0
3973	Elgin School District 23	6/30/2018	Contribution	5.2	2.2	41,317	17,479	7,946	7,946	7,946	1,587	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3973	Elgin School District 23	6/30/2017	Proportion	5.2	1.2	(417,006)	(96,234)	(80,193)	(80,193)	(16,041)	0	0	0	C
3973	Elgin School District 23	6/30/2017	Contribution	5.2	1.2	155,891	35,975	29,979	29,979	5,996	0	0	0	C
3973	Elgin School District 23	6/30/2016	Proportion	5.3	0.3	6,787	382	1,281	382	0	0	0	0	C
3973	Elgin School District 23	6/30/2016	Contribution	5.3	0.3	104,749	5,929	19,764	5,929	0	0	0	0	C
3973	Elgin School District 23	6/30/2015	Proportion	5.3	0.0	(168,736)	0	(9,551)	0	0	0	0	0	(
3973 3986	Elgin School District 23 Joseph School District 6	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	92,334 127,830	0 104,158	5,224 23,672	23,672	23,672	23,672	0 23,672	9,470	· ·
3986	Joseph School District 6	6/30/2020	Contribution	5.4	4.4	74,224	60,479	13,745	13,745	13,745	13,745	13,745	5,499	
3986	Joseph School District 6	6/30/2019	Proportion	5.3	3.3	(188,246)	(117,210)		(35,518)	(35,518)	(35,518)	(10,656)	0,433	
3986	Joseph School District 6	6/30/2019	Contribution	5.3	3.3	18,394	11,452	3,471	3,471	3,471	3.471	1,039	0	
3986	Joseph School District 6	6/30/2018	Proportion	5.2	2.2	(105,964)	(44,830)	(20,378)	(20,378)	(20,378)	(4,074)		0	Č
3986	Joseph School District 6	6/30/2018	Contribution	5.2	2.2	(38,888)	(16,454)		(7,478)	(7,478)	(1,498)		0	
3986	Joseph School District 6	6/30/2017	Proportion	5.2	1.2	(33,878)	(7,818)		(6,515)	(1,303)	0	0	0	d
3986	Joseph School District 6	6/30/2017	Contribution	5.2	1.2	71,352	16,464	13,722	13,722	2,742	0	0	0	Ċ
3986	Joseph School District 6	6/30/2016	Proportion	5.3	0.3	(187,846)	(10,631)	(35,443)	(10,631)	0	0	0	0	C
3986	Joseph School District 6	6/30/2016	Contribution	5.3	0.3	144,471	8,176	27,259	8,176	0	0	0	0	Ċ
3986	Joseph School District 6	6/30/2015	Proportion	5.3	0.0	(181,632)	0	(10,282)	0	0	0	0	0	(
3986	Joseph School District 6	6/30/2015	Contribution	5.3	0.0	59,904	0	3,389	0	0	0	0	0	C
3990	Wallowa School	6/30/2020	Proportion	5.4	4.4	(88,034)	(71,731)		(16,303)	(16,303)	(16,303)	(16,303)	(6,519)	(
3990	Wallowa School	6/30/2020	Contribution	5.4	4.4	102,506	83,523	18,983	18,983	18,983	18,983	18,983	7,591	C
3990	Wallowa School	6/30/2019	Proportion	5.3	3.3	(246,879)	(153,717)		(46,581)	(46,581)	(46,581)	(13,974)	0	C
3990	Wallowa School	6/30/2019	Contribution	5.3	3.3	78,882	49,116	14,883	14,883	14,883	14,883	4,467	0	C
3990	Wallowa School	6/30/2018	Proportion	5.2	2.2	81,218	34,361	15,619	15,619	15,619	3,123	0	0	C
3990	Wallowa School	6/30/2018	Contribution	5.2	2.2	13,788	5,832	2,652	2,652	2,652	528	0	0	(
3990	Wallowa School	6/30/2017	Proportion	5.2	1.2	(402,516)	(92,888)	(77,407)	(77,407)	(15,481)	0	0	0	(
3990	Wallowa School	6/30/2017	Contribution	5.2	1.2	11,679	2,695	2,246	2,246	449	0	0	0	(
3990	Wallowa School	6/30/2016	Proportion	5.3	0.3	(16,675)	(945)		(945)	0	0	0	0	(
3990 3990	Wallowa School	6/30/2016 6/30/2015	Contribution	5.3	0.3 0.0	81,011 (507,272)	4,586 0	15,285 (28,712)	4,586 0	0	0	0	0	(
3990	Wallowa School Wallowa School		Proportion Contribution	5.3 5.3	0.0		0	1,024	0	0	0	0	0	(
3990	Enterprise School District 21	6/30/2015 6/30/2020	Proportion	5.4	4.4	18,129 (194,275)	(158,298)		(35,977)	(35,977)	(35,977)		(14,390)	
3993	Enterprise School District 21	6/30/2020	Contribution	5.4	4.4	173,445	141,326	32,119	32.119	32.119	32.119	32,119	12.850	
3993	Enterprise School District 21	6/30/2019	Proportion	5.3	3.3	89,274	55,586	16,844	16,844	16,844	16.844	5,054	12,000	
3993	Enterprise School District 21	6/30/2019	Contribution	5.3	3.3	167,518	104,304	31,607	31,607	31,607	31,607	9,483	0	
3993	Enterprise School District 21	6/30/2018	Proportion	5.2	2.2	46,228	19,558	8,890	8,890	8,890	1.778	0,400	0	Č
3993	Enterprise School District 21	6/30/2018	Contribution	5.2	2.2	(15,147)	(6,408)		(2,913)	(2,913)	(582)	0	0	Č
3993	Enterprise School District 21	6/30/2017	Proportion	5.2	1.2	(92,580)	(21,364)	(17,804)	(17,804)	(3,560)	0	0	0	Č
3993	Enterprise School District 21	6/30/2017	Contribution	5.2	1.2	134,936	31,140	25,949	25,949	5,191	o o	0	0	Ċ
3993	Enterprise School District 21	6/30/2016	Proportion	5.3	0.3	(266,062)	(15,062)		(15,062)	0	0	0	0	Ċ
3993	Enterprise School District 21	6/30/2016	Contribution	5.3	0.3	107,821	6,101	20,344	6,101	0	0	0	0	C
3993	Enterprise School District 21	6/30/2015	Proportion	5.3	0.0	(438,813)	0	(24,838)	0	0	0	0	0	Ċ
3993	Enterprise School District 21	6/30/2015	Contribution	5.3	0.0	156,887	0	8,882	0	0	0	0	0	C
4003	Troy School District 54	6/30/2020	Proportion	5.4	4.4	(4,588)	(3,738)		(850)	(850)	(850)	(850)	(338)	C
4003	Troy School District 54	6/30/2020	Contribution	5.4	4.4	2,714	2,211	503	503	503	503	503	199	(
4003	Troy School District 54	6/30/2019	Proportion	5.3	3.3	(9,695)	(6,037)	(1,829)	(1,829)	(1,829)	(1,829)	(550)	0	C
4003	Troy School District 54	6/30/2019	Contribution	5.3	3.3	2,149	1,339	405	405	405	405	124	0	(
4003	Troy School District 54	6/30/2018	Proportion	5.2	2.2	(2)	(2)		0	0	(2)		(2)	
4003	Troy School District 54	6/30/2018	Contribution	5.2	2.2	(772)	(328)		(148)	(148)	(32)		0	(
4003	Troy School District 54	6/30/2017	Proportion	5.2	1.2	(3,705)	(857)		(712)	(145)	0	0	0	(
4003 4003	Troy School District 54 Troy School District 54	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	427 (3,469)	99 (194)	82 (655)	82 (194)	17	0	0	0	
4003	Troy School District 54 Troy School District 54	6/30/2016	Proportion Contribution	5.3 5.3	0.3	(3,469)	(194)	(655)	(194)	0	0	0	0	
4003	Troy School District 54 Troy School District 54	6/30/2016	Proportion	5.3 5.3	0.3	1,085 (7,670)	60	(435)	60	0	0	0	0	
4003	Troy School District 54 Troy School District 54	6/30/2015	Contribution	5.3	0.0	1,049	0	(435)	0	0	0	0	0	(
4003	Chenowith School District	6/30/2015	Proportion	5.4	4.4	1,049	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	Ö	0	
4008	Chenowith School District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	Ö	0	
4008	Chenowith School District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	o 0	0	0	
4008	Chenowith School District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	o 0	0	0	
4008	Chenowith School District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	ō	0	0	
4008	Chenowith School District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2015	Contribution	5.3	0.0	4,382	0	247	0	0	0	Ö	0	
4000				5.4	4.4	299,335	243,903	55,432	55,432	55,432	55,432	55,432	22,175	

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number 4012	Employer Name Dufur Schools	Recognition 6/30/2020	Contribution	Amortization Period 5.4	Period 4.4	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense 30,784	Expense 30,784	Expense 30,784	Expense 30,784	Expense 12,314	Subsequent Expense
4012	Dufur Schools Dufur Schools	6/30/2019	Proportion	5.4	3.3	166,234 (164,430)	135,450 (102,380)			(31,025)	(31,025)	(9,305)	12,314	0
4012	Dufur Schools	6/30/2019	Contribution	5.3	3.3	232,652	144,858		43,897	43,897	43,897	13,167	0	0
4012	Dufur Schools	6/30/2018	Proportion	5.2	2.2	143,559	60,735		27,608	27,608	5,519	0	0	Ō
4012	Dufur Schools	6/30/2018	Contribution	5.2	2.2	60,324	25,521	11,601	11,601	11,601	2,319	0	0	0
4012	Dufur Schools	6/30/2017	Proportion	5.2	1.2	77,524	17,892		14,908	2,984	0	0	0	0
4012	Dufur Schools	6/30/2017	Contribution	5.2	1.2	124,689	28,773		23,979	4,794	0	0	0	0
4012	Dufur Schools	6/30/2016	Proportion	5.3	0.3	(275,169)	(15,574)		(15,574)	0	0	0	0	0
4012 4012	Dufur Schools Dufur Schools	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	110,989 (99,730)	6,284	20,941 (5,645)	6,284	0	0	0	0	0
4012	Dufur Schools	6/30/2015	Contribution	5.3	0.0	62,635	0	3,545	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Proportion	5.4	4.4	02,000	0	0,0.0	0	0	0	0	0	Ö
4022	Maupin Grade School 84	6/30/2020	Contribution	5.4	4.4	0	0	0	0	ō	0	Ö	0	Ö
4022	Maupin Grade School 84	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4022 4022	Maupin Grade School 84 Maupin Grade School 84	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84 Maupin Grade School 84	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Contribution	5.3	0.0	0	0	0	0	ō	0	Ö	0	Ö
4025	West Union School District 1	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4025 4025	West Union School District 1	6/30/2018 6/30/2018	Proportion	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	0
4025 4025	West Union School District 1 West Union School District 1	6/30/2017	Contribution Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2016	Proportion	5.3	0.3	0	0	0	0	ō	0	Ö	0	Ö
4025	West Union School District 1	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4030 4030	Hillsboro Elementary School District 7 Hillsboro Elementary School District 7	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Proportion	5.2	2.2	0	0	0	0	Ö	0	Ö	0	Ö
4030	Hillsboro Elementary School District 7	6/30/2018	Contribution	5.2	2.2	0	0	0	0	ō	0	0	0	Ō
4030	Hillsboro Elementary School District 7	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Contribution	5.3 5.3	0.3	0	0	0	0	0	0	0	0	0
4030 4030	Hillsboro Elementary School District 7 Hillsboro Elementary School District 7	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0 0.0	6,677	0	377	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2020	Proportion	5.4	4.4	(988,409)	(805,370)		(183,039)	(183,039)	(183,039)	(183,039)	(73,214)	
4034	Gaston Public Schools	6/30/2020	Contribution	5.4	4.4	(19,866)	(16,187)		(3,679)	(3,679)	(3,679)	(3,679)	(1,471)	
4034	Gaston Public Schools	6/30/2019	Proportion	5.3	3.3	(186,217)	(115,947)		(35,135)	(35,135)	(35,135)	(10,542)	O O	0
4034	Gaston Public Schools	6/30/2019	Contribution	5.3	3.3	(224,438)	(139,744)		(42,347)	(42,347)	(42,347)	(12,703)	0	0
4034	Gaston Public Schools	6/30/2018	Proportion	5.2	2.2	(511,688)	(216,482)			(98,402)	(19,678)	0	0	0
4034 4034	Gaston Public Schools	6/30/2018	Contribution	5.2	2.2	(214,705)	(90,838)) (41,289) 62,691	(41,289)	(41,289)	(8,260)	0	0	0
4034 4034	Gaston Public Schools Gaston Public Schools	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	325,995 (272,182)	75,231 (62,810)		62,691 (52,343)	12,540 (10,467)	0	0	0	0
4034	Gaston Public Schools Gaston Public Schools	6/30/2017	Proportion	5.2	0.3	301,869	17,089		(52,343)	(10,467)	0	0	0	0
4034	Gaston Public Schools	6/30/2016	Contribution	5.3	0.3	(272,170)	(15,405)			0	0	0	0	0
4034	Gaston Public Schools	6/30/2015	Proportion	5.3	0.0	992,226	(70,100)	56,166	(10,100)	0	0	0	0	Ö
4034	Gaston Public Schools	6/30/2015	Contribution	5.3	0.0	(202,295)	0	(11,450)	0	0	0	0	0	0
4035	Banks School District	6/30/2020	Proportion	5.4	4.4	(529,452)	(431,405)		(98,047)	(98,047)	(98,047)	(98,047)	(39,217)	
4035	Banks School District	6/30/2020	Contribution	5.4	4.4	93,737	76,378		17,359	17,359	17,359	17,359	6,942	0
4035	Banks School District	6/30/2019	Proportion	5.3	3.3	(317,641)	(197,777)		(59,932)	(59,932)	(59,932)	(17,981)	0	0
4035 4035	Banks School District Banks School District	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(67,153) 626,132	(41,813) 264,902		(12,670) 120,410	(12,670) 120,410	(12,670) 24,082	(3,803)	0	0
4035 4035	Banks School District Banks School District	6/30/2018	Proportion Contribution	5.2 5.2	2.2	626,132 5,454	264,902		120,410	120,410	24,082	0	0	0
4035	Banks School District	6/30/2017	Proportion	5.2	1.2	(798,489)	(184,265)		(153,556)	(30,709)	0	0	0	0
				5.2	1.2	175,374	40,470		33,726	6,744	0	0	U	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Management Det	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///uff
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +	Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4035	Banks School District	6/30/2016	Proportion	5.3	0.3	304,582	17,242	57,468	17,242	0	0	(0	0
4035	Banks School District	6/30/2016	Contribution	5.3	0.3	36,910	2,090				0		0 0	0
4035	Banks School District	6/30/2015	Proportion	5.3	0.0	(91,040)	0	(5,155)) 0	0	0		0 0	0
4035	Banks School District	6/30/2015	Contribution	5.3	0.0	117,995	0	6,680	0	0	0		0	0
4047	Reedville School District 29	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0		0	0
4047	Reedville School District 29	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0		0	0
4047	Reedville School District 29	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0		0	0
4047	Reedville School District 29	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0		0	0
4047 4047	Reedville School District 29 Reedville School District 29	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	9	0	U
4047	Reedville School District 29 Reedville School District 29	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	0	0	0	0		0		J 0	0
4047	Reedville School District 29	6/30/2017	Contribution	5.2	1.2	0	0	0	0		0) 0	0
4047	Reedville School District 29	6/30/2016	Proportion	5.3	0.3	0	0	0	0		0			0
4047	Reedville School District 29	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0			0
4047	Reedville School District 29	6/30/2015	Proportion	5.3	0.0	0	0	0	0		0		, o	0
4047	Reedville School District 29	6/30/2015	Contribution	5.3	0.0	5.561	ő	316		Ö	0		0	Ö
4055	Groner School	6/30/2020	Proportion	5.4	4.4	0	Ö	0	0	· · ·	0		0	Ö
4055	Groner School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0		0 0	0
4055	Groner School	6/30/2019	Proportion	5.3	3.3	0	ō	Ō	0	ď	0		0 0	Ö
4055	Groner School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0		0	0
4055	Groner School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	Ö	0		0 0	0
4055	Groner School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0		0	0
4055	Groner School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0		0	0
4055	Groner School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0		0 0	0
4055	Groner School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0		0	0
4055	Groner School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0		0	0
4055	Groner School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0		0	0
4055	Groner School	6/30/2015	Contribution	5.3	0.0	422	. 0	22		0	0		0	0
4062	Beaverton School District	6/30/2020	Proportion	5.4	4.4	(41,371,602)	(33,710,194)							
4062	Beaverton School District	6/30/2020	Contribution	5.4	4.4	2,681,731	2,185,114							0
4062	Beaverton School District	6/30/2019	Proportion	5.3	3.3	2,622,824	1,633,080							0
4062	Beaverton School District	6/30/2019	Contribution	5.3	3.3	(8,553,571)	(5,325,809)						5) 0	U
4062 4062	Beaverton School District	6/30/2018 6/30/2018	Proportion	5.2	2.2 2.2	244,712 (5,413,819)	103,532 (2,290,462)						0	U
4062	Beaverton School District Beaverton School District	6/30/2017	Contribution Proportion	5.2 5.2	1.2	(5,413,819)	3,881,959) (208,224)		U
4062	Beaverton School District	6/30/2017	Contribution	5.2	1.2	(205,746)	(47,478)				١			0
4062	Beaverton School District	6/30/2016	Proportion	5.3	0.3	16,269,451	920,911	3,069,708		, (7,511	, ,		, o	0
4062	Beaverton School District	6/30/2016	Contribution	5.3	0.3	(5,287,953)	(299,318)			, ,	0) 0	0
4062	Beaverton School District	6/30/2015	Proportion	5.3	0.0	12,347,011	(233,310)	698,886		, ,	0		0	0
4062	Beaverton School District	6/30/2015	Contribution	5.3	0.0	(2,390,264)	0	(135,299)			0		0	Ö
4080	North Plains School District 70	6/30/2020	Proportion	5.4	4.4	(=,===,===,	Ö	(100,200)	, 0	· · ·	0		0 0	Ö
4080	North Plains School District 70	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0		0	0
4080	North Plains School District 70	6/30/2019	Proportion	5.3	3.3	0	0	0	0		0		0 0	0
4080	North Plains School District 70	6/30/2019	Contribution	5.3	3.3	0	0	Ö	0	O	0		0 0	Ö
4080	North Plains School District 70	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0		0 0	0
4080	North Plains School District 70	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0		0 0	0
4080	North Plains School District 70	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	(0 0	0
4080	North Plains School District 70	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	(0	0
4080	North Plains School District 70	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	-			0
4080	North Plains School District 70	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0			0
4080	North Plains School District 70	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0			0
4080	North Plains School District 70	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	9		0
4105 4105	Hillsboro Union High School	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	0	0	0	0	0	0			0
4105 4105	Hillsboro Union High School Hillsboro Union High School	6/30/2020 6/30/2019	Proportion	5.4 5.3	4.4 3.3	0	0	0	0		0			0
4105 4105	Hillsboro Union High School	6/30/2019	Contribution	5.3 5.3	3.3	0	0	0	0	0	0			0
4105	Hillsboro Union High School	6/30/2019	Proportion	5.3	3.3 2.2	0	0	0	0		0			0
4105	Hillsboro Union High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0		0			0
4105	Hillsboro Union High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0		0			0
4105	Hillsboro Union High School	6/30/2017	Contribution	5.2	1.2	0	n	n	0		0			n
4105	Hillsboro Union High School	6/30/2016	Proportion	5.3	0.3	0	n	0	0					n
4105	Hillsboro Union High School	6/30/2016	Contribution	5.3	0.3	0	n	0	0		•			n
4105	Hillsboro Union High School	6/30/2015	Proportion	5.3	0.0	0	0	0	0		•			n
4105	Hillsboro Union High School	6/30/2015	Contribution	5.3	0.0	9,170	ő	520	0	o o	0			Ö
4109	Spray School District 1	6/30/2020	Proportion	5.4	4.4	(6,999)	(5,703)) (1,296) (1,296) (1,29	6) (519)	
	Spray School District 1	6/30/2020	Contribution	5.4	4.4	85,087	69,330							
4109														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4109 4109	Spray School District 1 Spray School District 1	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	30,541 31,672	19,017 13,399	5,762 6,091	5,762 6,091	5,762 6,091	5,762 1,217	1,731	0	0
4109	Spray School District 1	6/30/2018	Contribution	5.2	2.2	38,230	16,174		7,352	7,352	1,470	0	0	0
4109	Spray School District 1	6/30/2017	Proportion	5.2	1.2	(387,675)	(89,463)		(74,553)	(14,910)	0	0	Ö	0
4109	Spray School District 1	6/30/2017	Contribution	5.2	1.2	32,565	7,517	6,262	6,262	1,255	0	ō	0	0
4109	Spray School District 1	6/30/2016	Proportion	5.3	0.3	(51,383)	(2,908)	(9,695)	(2,908)	0	0	0	0	0
4109	Spray School District 1	6/30/2016	Contribution	5.3	0.3	(3,999)	(224)		(224)	0	0	0	0	0
4109	Spray School District 1	6/30/2015	Proportion	5.3	0.0	(5,227)	0	(297)	0	0	0	0	0	0
4109	Spray School District 1	6/30/2015	Contribution	5.3	0.0	25,468	0	1,443	0	0	0	0	0	0
4114 4114	Fossil School District 21J	6/30/2020	Proportion	5.4	4.4 4.4	47,692	38,860		8,832	8,832	8,832	8,832	3,532	0
4114	Fossil School District 21J Fossil School District 21J	6/30/2020	Contribution	5.4 5.3	3.3	91,515 (131,262)	74,568 (81,730)	16,947 (24,766)	16,947 (24,766)	16,947 (24,766)	16,947 (24,766)	16,947 (7,432)	6,780 0	0
4114	Fossil School District 21J	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	41,544	25,868	7,838	7,838	7,838	7,838	2,354	0	0
4114	Fossil School District 21J	6/30/2018	Proportion	5.2	2.2	(1,049,932)	(444,202)		(201,910)	(201,910)	(40,382)	2,334	0	0
4114	Fossil School District 21J	6/30/2018	Contribution	5.2	2.2	22,434	9.492		4.314	4.314	864	0	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	5.2	1.2	226,124	52,184	43,485	43.485	8.699	0	ő	0	0
4114	Fossil School District 21J	6/30/2017	Contribution	5.2	1.2	(73,563)	(16,975)	(14,147)	(14,147)	(2,828)	0	0	0	0
4114	Fossil School District 21J	6/30/2016	Proportion	5.3	0.3	203,637	11,527	38,422	11,527	0	0	0	0	0
4114	Fossil School District 21J	6/30/2016	Contribution	5.3	0.3	110,343	6,248	20,819	6,248	0	0	0	0	0
4114	Fossil School District 21J	6/30/2015	Proportion	5.3	0.0	(97,980)	0	(5,545)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2015	Contribution	5.3	0.0	114,932	0	6,507	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Proportion	5.4	4.4 4.4	0	0	0	0	0	0	0	0	0
4128 4128	Yamhill Grade School	6/30/2020	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School Yamhill Grade School	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Proportion	5.2	1.2	0	ō	ō	0	0	0	ō	0	0
4128	Yamhill Grade School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Contribution	5.3	0.0	868	0	48	(100 = 70)	0	(400 = 70)	0	0	0
4135 4135	Newberg School District 29Jt Newberg School District 29Jt	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(2,196,601) (76,828)	(1,789,823)		(406,778) (14,227)	(406,778) (14,227)	(406,778) (14,227)	(406,778) (14,227)		
4135	Newberg School District 29Jt	6/30/2019	Proportion	5.3	3.3	(4,550,555)	(2,833,365)		(858,595)	(858,595)	(858,595)	(257,580)		0
4135	Newberg School District 29Jt	6/30/2019	Contribution	5.3	3.3	(1,215,220)	(756,646)		(229,287)	(229,287)	(229,287)	(68,785)		0
4135	Newberg School District 29Jt	6/30/2018	Proportion	5.2	2.2	(3,836,752)	(1,623,241)		(737,837)	(737,837)	(147,567)	(00,100)	0	0
4135	Newberg School District 29Jt	6/30/2018	Contribution	5.2	2.2	(1,639,973)	(693,836)		(315,379)	(315,379)	(63,078)	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Proportion	5.2	1.2	2,523,094	582,254	485,210	485,210	97,044	0	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Contribution	5.2	1.2	(1,562,148)	(360,496)		(300,413)	(60,083)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	5.3	0.3	2,858,065	161,775	539,258	161,775	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Contribution	5.3	0.3	(1,552,770)	(87,895)		(87,895)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2015	Proportion	5.3 5.3	0.0	1,514,435	0	85,725	0	0	0	0	0	0
4135 4142	Newberg School District 29Jt McMinnville Schools	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	4.4	(906,326) (6,244,416)	(5.099.043)	(51,301) (1,156,373)	(1,156,373)	(1,156,373)	(1,156,373)	(1,156,373)	•	
4142	McMinnville Schools	6/30/2020	Contribution	5.4 5.4	4.4	(6,244,416)	(5,088,043) 651,922		148,164	148,164	(1,156,373)	(1,156,373)	(462,551) 59,266	0
4142	McMinnville Schools	6/30/2019	Proportion	5.3	3.3	(1,893,325)	(1,178,863)		(357,231)	(357,231)	(357,231)	(107,170)		0
4142	McMinnville Schools	6/30/2019	Contribution	5.3	3.3	(1,535,786)	(956,244)		(289,771)	(289,771)	(289,771)	(86,931)		0
4142	McMinnville Schools	6/30/2018	Proportion	5.2	2.2	(1,241,330)	(525,179)	(238,717)	(238,717)	(238,717)	(47,745)	0	0	0
4142	McMinnville Schools	6/30/2018	Contribution	5.2	2.2	(888,209)	(375,782)		(170,809)	(170,809)	(34,164)	0	0	0
4142	McMinnville Schools	6/30/2017	Proportion	5.2	1.2	1,481,561	341,897	284,916	284,916	56,981	0	0	0	0
4142	McMinnville Schools	6/30/2017	Contribution	5.2	1.2	(378,994)	(87,462)		(72,883)	(14,579)	0	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	5.3	0.3	(1,934,225)	(109,485)		(109,485)	0	0	0	0	0
4142	McMinnville Schools	6/30/2016	Contribution	5.3 5.3	0.3	(149,982)	(8,492)		(8,492)	0	0	0	0	0
4142 4142	McMinnville Schools McMinnville Schools	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(881,174) (118,148)	0	(49,879) (6,688)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2020	Proportion	5.4	4.4	(983,851)	(801,656)		(182,195)	(182,195)	(182,195)	(182,195)	-	
4144	Sheridan School District 48J	6/30/2020	Contribution	5.4	4.4	348,715	284,138		64,577	64,577	64,577	64,577	25,830	0
4144	Sheridan School District 48J	6/30/2019	Proportion	5.3	3.3	(1,702,639)	(1,060,133)		(321,253)	(321,253)	(321,253)	(96,374)		0
4144	Sheridan School District 48J	6/30/2019	Contribution	5.3	3.3	525,140	326,974		99,083	99,083	99,083	29,725		0
4144	Sheridan School District 48J	6/30/2018	Proportion	5.2	2.2	80,475	34,047	15,476	15,476	15,476	3,095	0	Ö	0
4144	Sheridan School District 48J	6/30/2018	Contribution	5.2	2.2	13,683	5,790		2,631	2,631	528	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	5.2	1.2	(622,496)	(143,652)		(119,711)	(23,941)	0	0	0	0
4144	Sheridan School District 48J	6/30/2017	Contribution	5.2	1.2	169,631	39,147		32,621	6,526	0	0	0	0
4144	Sheridan School District 48J	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(1,057,072) 257,529	(59,832) 14,579		(59,832) 14,579	0	0	0	0	0
4144	Sheridan School District 48J													

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer	- Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4144	Sheridan School District 48J	6/30/2015	Proportion	5.3	0.0	(972,961)	0	(55,071)	0	0	0	0	0	(
4144	Sheridan School District 48J	6/30/2015	Contribution	5.3	0.0	17,297	0	977	0	0	0	0	0	(
4166	Yamhill-Carlton School District 1	6/30/2020	Proportion	5.4	4.4	(522,776)	(425,966		(96,810)				(38,726)	(
4166	Yamhill-Carlton School District 1	6/30/2020	Contribution	5.4	4.4	(226,620)	(184,653		(41,967)	(41,967)			(16,785)	(
4166 4166	Yamhill-Carlton School District 1 Yamhill-Carlton School District 1	6/30/2019 6/30/2019	Proportion	5.3 5.3	3.3 3.3	595,264 (394,940)	370,636 (245,906		112,314 (74,517)	112,314 (74,517)	112,314 (74,517	33,694 (22,355)	0	(
4166	Yamhill-Carlton School District 1 Yamhill-Carlton School District 1	6/30/2018	Contribution Proportion	5.3	3.3 2.2	(1,168,008)	(245,906						0	(
4166	Yamhill-Carlton School District 1	6/30/2018	Contribution	5.2	2.2	(223,635)	(94,614		(43,007)	(43,007)	(8,600		0	(
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	5.2	1.2	(32,448)	(7,488					, 0	0	Č
4166	Yamhill-Carlton School District 1	6/30/2017	Contribution	5.2	1.2	(316,478)	(73,034					0	0	Č
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	5.3	0.3	147,145	8,330		8,330	(,,	0	0	0	(
4166	Yamhill-Carlton School District 1	6/30/2016	Contribution	5.3	0.3	(238,200)	(13,485		(13,485)	0	0	0	0	(
4166	Yamhill-Carlton School District 1	6/30/2015	Proportion	5.3	0.0	1,019,681	, , ,	57,716	, o	0	0	0	0	(
4166	Yamhill-Carlton School District 1	6/30/2015	Contribution	5.3	0.0	(204,761)	0	(11,591)	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
4185 4185	Lebanon School District Uh-1 Lebanon School District Uh-1	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	0	0	0	0	0	0	0	0	(
4185				5.2	1.2	0	0	0	0	0	0	0	0	
4185	Lebanon School District Uh-1 Lebanon School District Uh-1	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	Č
4185	Lebanon School District Uh-1	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	Č
4185	Lebanon School District Uh-1	6/30/2015	Contribution	5.3	0.0	420	0	25	0	0	0	0	0	· ·
4189	Wasco County High School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
4189 4189	Wasco County High School	6/30/2017	Contribution	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School Wasco County High School	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	Č
4203	Victor Point School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
4203	Victor Point School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	· ·
4203	Victor Point School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	(
4203 4203	Victor Point School Victor Point School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	0	0	0	0	0	0	0	0	(
4203	Curry County Education Service District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
4218	Curry County Education Service District Curry County Education Service District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
4218	Curry County Education Service District	6/30/2019	Proportion	5.3	3.3	Ů	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Č
4218	Curry County Education Service District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2015	Contribution	5.3	0.0	0	. 0	0	. 0	. 0	0	0	0	
4219	Grant County Education Service District	6/30/2020	Proportion	5.4	4.4	(253,918)	(206,896						(18,808)	
4219	Grant County Education Service District	6/30/2020	Contribution	5.4	4.4	102,825	83,783		19,042	19,042	19,042	19,042	7,615	
4219	Grant County Education Service District	6/30/2019	Proportion	5.3	3.3	(338,744)	(210,916		(63,914)				0	
4219	Grant County Education Service District Grant County Education Service District	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	334,208 (92,429)	208,092 (39,104		63,058 (17,775)	63,058 (17,775)	63,058 (3,554	18,918	0	
4219			Proportion) 0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in	Recognized in Measurement Period +3	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4219	Grant County Education Service District	6/30/2018	Contribution	5.2	2.2	(16,106)	(6,815)	(3,097)	(3,097)	(3,097)	(621)	0	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	5.2	1.2	(88,992)	(20,536)	(17,114)	(17,114)		0	0	0	0
4219	Grant County Education Service District	6/30/2017	Contribution	5.2	1.2	18,993	4,385	3,652	3,652	733	0	0	0	0
4219 4219	Grant County Education Service District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(250,772) 21,229	(14,197)	(47,315) 4,005	(14,197) 1,204	0	0	0	0	0
4219	Grant County Education Service District Grant County Education Service District	6/30/2015	Proportion	5.3	0.0	(87,656)	1,204	(4,961)	1,204	0	0	0	0	0
4219	Grant County Education Service District	6/30/2015	Contribution	5.3	0.0	19,150	0	1,085	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Proportion	5.4	4.4	(154,087)	(125,552)		(28,535)	(28,535)	(28,535)	(28,535)	(11,412)	0
4220	Jefferson County Education Service District	6/30/2020	Contribution	5.4	4.4	161,896	131,915	29,981	29,981	29,981	29,981	29,981	11,991	0
4220	Jefferson County Education Service District	6/30/2019	Proportion	5.3	3.3	(229,302)	(142,772)		(43,265)		(43,265)	(12,977)		0
4220	Jefferson County Education Service District	6/30/2019	Contribution	5.3	3.3	1,630	1,014	308	308	308	308	90	0	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	5.2	2.2	184,532	78,071	35,487	35,487	35,487	7,097	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Contribution	5.2	2.2	3,291	1,392	633	633	633	126	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	5.2	1.2	(235,954)	(54,450)		(45,376)		0	0	0	0
4220 4220	Jefferson County Education Service District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	56,181 21,659	12,965	10,804 4.087	10,804 1,224	2,161	0	0	0	0
4220 4220	Jefferson County Education Service District Jefferson County Education Service District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	21,659 38,500	1,224 2,180	4,087 7,264	1,224	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Proportion	5.3	0.0	(229.993)	2,100	(13.018)	2,100	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Contribution	5.3	0.0	53,783	0	3,043	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Proportion	5.4	4.4	0	0	0,040	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4221 4221	Marion Education Service District Marion Education Service District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Contribution	5.3	0.0	3,997	0	227	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2020	Proportion	5.4	4.4	(886,160)	(722,056)		(164,104)	(164,104)	(164,104)	(164,104)	(65,640)	0
4223	InterMountain Education Service District	6/30/2020	Contribution	5.4	4.4	(86,258)	(70,284)		(15,974)		(15,974)	(15,974)		0
4223	InterMountain Education Service District	6/30/2019	Proportion	5.3	3.3	692,559	431,215	130,672	130,672	130,672	130,672	39,199	0	0
4223	InterMountain Education Service District	6/30/2019	Contribution	5.3	3.3	(557,033)	(346,831)	(105,101)	(105,101)	(105,101)	(105,101)	(31,528)	0	0
4223	InterMountain Education Service District	6/30/2018	Proportion	5.2	2.2	369,829	156,466	71,121	71,121	71,121	14,224	0	0	0
4223	InterMountain Education Service District	6/30/2018	Contribution	5.2	2.2	(477,475)	(202,009)	(91,822)	(91,822)		(18,365)	0	0	0
4223	InterMountain Education Service District	6/30/2017	Proportion	5.2	1.2	655,256	151,212	126,011	126,011	25,201	0	0	0	0
4223 4223	InterMountain Education Service District InterMountain Education Service District	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	(211,182) (380,286)	(48,734) (21,526)	(40,612) (71,752)	(40,612) (21,526)	(8,122)	0	0	0	0
4223	InterMountain Education Service District InterMountain Education Service District	6/30/2016	Proportion Contribution	5.3	0.3	(380,286)	(21,526)		(21,526)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2015	Proportion	5.3	0.0	(951,155)	(1,440)	(53,840)	(1,440)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2015	Contribution	5.3	0.0	(120,920)	0	(6,845)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2020	Proportion	5.4	4.4	58,270	47,479	10,791	10,791	10,791	10,791	10,791	4,315	0
4224	Wallowa County Region 18	6/30/2020	Contribution	5.4	4.4	80,282	65,415	14,867	14,867	14,867	14,867	14,867	5,947	0
4224	Wallowa County Region 18	6/30/2019	Proportion	5.3	3.3	(162,298)	(101,054)	(30,622)	(30,622)	(30,622)	(30,622)	(9,188)	0	0
4224	Wallowa County Region 18	6/30/2019	Contribution	5.3	3.3	31,392	19,546	5,923	5,923	5,923	5,923	1,777	0	0
4224	Wallowa County Region 18	6/30/2018	Proportion	5.2	2.2	92,673	39,207	17,822	17,822	17,822	3,563	0	0	0
4224 4224	Wallows County Region 18	6/30/2018	Contribution	5.2 5.2	2.2 1.2	27,534 (12,399)	11,649 (2,863)	5,295 (2,384)	5,295 (2,384)	5,295 (479)	1,059	0	0	0
4224 4224	Wallowa County Region 18 Wallowa County Region 18	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(12,399) 54,909	(2,863) 12,673	(2,384) 10.559	(2,384) 10.559	(479)	0	0	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	5.3	0.3	(252,275)	(14,280)		(14,280)	2,114	0	0	0	0
4224	Wallowa County Region 18	6/30/2016	Contribution	5.3	0.3	54,514	3,084	10,286	3,084	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2015	Proportion	5.3	0.0	(182,285)	0,004	(10,320)	0,004	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2015	Contribution	5.3	0.0	11,946	0	676	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4225 4225	Washington County Education Service District Washington County Education Service District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	0	0	0	0	0	0	0	0	0
4225 4225	Washington County Education Service District Washington County Education Service District	6/30/2016	Contribution	5.3 5.3	0.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
				5.3	0.0	1,730	U	100	U	U	U	U	U	U



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4226	North Central Education Service District	6/30/2020	Proportion Proportion	5.4	4.4	52,120	42,468	9,652	9,652	9,652	9,652	9,652	3,860	O O
4226	North Central Education Service District	6/30/2020	Contribution	5.4	4.4	80,777	65,818	14,959	14,959	14,959	14,959	14,959	5,982	0
4226	North Central Education Service District	6/30/2019	Proportion	5.3	3.3	(188,231)	(117,201)	(35,515)	(35,515)	(35,515)	(35,515)	(10,656)	0	0
4226	North Central Education Service District	6/30/2019	Contribution	5.3	3.3	161	101	30	30	30	30	11	0	0
4226	North Central Education Service District	6/30/2018	Proportion	5.2	2.2	(77,485)	(32,782)	(14,901)	(14,901)	(14,901)	(2,980)	0	0	0
4226	North Central Education Service District	6/30/2018	Contribution	5.2	2.2	(6,420)	(2,715)	(1,235)	(1,235)	(1,235)	(245)	0	0	0
4226	North Central Education Service District	6/30/2017	Proportion	5.2	1.2	(37,053)	(8,549)	(7,126)	(7,126)	(1,423)	0	0	0	0
4226	North Central Education Service District	6/30/2017	Contribution	5.2	1.2	26,804	6,184	5,155	5,155	1,029	0	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	5.3	0.3	(353,058)	(19,983)	(66,615)	(19,983)	0	0	0	0	0
4226	North Central Education Service District	6/30/2016	Contribution	5.3	0.3	37,313	2,113	7,040	2,113	0	0	0	0	0
4226 4226	North Central Education Service District North Central Education Service District	6/30/2015	Proportion Contribution	5.3 5.3	0.0	(94,060)	0	(5,325)	0	0	0	0	0	0
4226	Cascade School District Uh5	6/30/2015 6/30/2020	Proportion	5.3 5.4	4.4	(4,033)	0	(228)	0	0	0	0	0	0
4227	Cascade School District Un5	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Contribution	5.2	1.2	Ö	0	Ö	Ö	0	0	0	Ö	0
4227	Cascade School District Uh5	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Contribution	5.3	0.0	1,256	0	71	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4230 4230	Mari-Linn School District	6/30/2019	Proportion	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District Mari-Linn School District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	Ō	0
4230	Mari-Linn School District	6/30/2015	Contribution	5.3	0.0	1,044	0	59	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2020	Proportion	5.4	4.4	(996)	(812)	(184)	(184)	(184)	(184)	(184)	(76)	0
4232	South Coast Education Service District Region 7	6/30/2020	Contribution	5.4	4.4	432,995	352,811	80,184	80,184	80,184	80,184	80,184	32,075	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	5.3	3.3	521,555	324,741	98,407	98,407	98,407	98,407	29,520	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Contribution	5.3	3.3	77,077	47,991	14,543	14,543	14,543	14,543	4,362	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	5.2	2.2	(628,954)	(266,095)	(120,953)	(120,953)	(120,953)	(24,189)	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Contribution	5.2	2.2	186,753	79,011	35,914	35,914	35,914	7,183	0	0	-
4232 4232	South Coast Education Service District Region 7	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(422,264) 167,580	(97,444) 38,672	(81,205) 32,227	(81,205) 32,227	(16,239) 6,445	0	0	0	0
4232 4232	South Coast Education Service District Region 7 South Coast Education Service District Region 7	6/30/2017	Proportion	5.2	0.3	(628,216)	(35,561)	(118,531)	(35,561)	0,445	0	0	0	0
4232	South Coast Education Service District Region 7 South Coast Education Service District Region 7	6/30/2016	Contribution	5.3	0.3	212.601	12,036	40.113	12,036	0	0	0	0	0
4232	South Coast Education Service District Region 7 South Coast Education Service District Region 7	6/30/2015	Proportion	5.3	0.0	(806.152)	12,030	(45,632)	12,030	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2015	Contribution	5.3	0.0	202,742	0	11,477	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2020	Proportion	5.4	4.4	(14,949)	(12,181)	(2,768)	(2,768)	(2,768)	(2,768)	(2,768)	(1,109)	0
4237	Douglas Education Service District	6/30/2020	Contribution	5.4	4.4	564,275	459,780	104,495	104,495	104,495	104,495	104,495	41,800	0
4237	Douglas Education Service District	6/30/2019	Proportion	5.3	3.3	(517,046)	(321,934)	(97,556)	(97,556)	(97,556)	(97,556)	(29,266)	0	0
4237	Douglas Education Service District	6/30/2019	Contribution	5.3	3.3	(216,720)	(134,938)	(40,891)	(40,891)	(40,891)	(40,891)	(12,265)	0	0
4237	Douglas Education Service District	6/30/2018	Proportion	5.2	2.2	(39,822)	(16,848)	(7,658)	(7,658)	(7,658)	(1,532)	0	0	0
4237	Douglas Education Service District	6/30/2018	Contribution	5.2	2.2	(173,155)	(73,258)	(33,299)	(33,299)	(33,299)	(6,660)	0	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	5.2	1.2	634,918	146,518	122,100	122,100	24,418	0	0	0	0
4237	Douglas Education Service District	6/30/2017	Contribution	5.2	1.2	27,427	6,331	5,274	5,274	1,057	0	0	0	0
4237	Douglas Education Service District	6/30/2016	Proportion	5.3	0.3	(664,446)	(37,611)	(125,367)	(37,611)	0	0	0	0	0
4237 4237	Douglas Education Service District	6/30/2016	Contribution	5.3 5.3	0.3 0.0	127,233	7,203	24,006	7,203	0	0	0	0	0
4237 4237	Douglas Education Service District	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(436,232) 2,640	0	(24,692) 150	0	0	0	0	0	0
4237	Douglas Education Service District Multnomah Education Service District	6/30/2020	Proportion	5.3 5.4	4.4	2,345,532	1,911,174	434.358	434.358	434,358	434.358	434.358	173.742	0
4238 4238	Multnoman Education Service District Multnoman Education Service District	6/30/2020	Contribution	5.4 5.4	4.4	(1,214,365)	(989,483)	(224,882)	(224,882)	(224,882)	(224,882)	(224,882)	(89,955)	0
4238	Multnomah Education Service District	6/30/2019	Proportion	5.3	3.3	5,078,543	3,162,111	958,216	958,216	958,216	958,216	287.463	(09,933)	0
4238	Multnomah Education Service District	6/30/2019	Contribution	5.3	3.3	(1,877,781)	(1,169,185)	(354,298)	(354,298)	(354,298)	(354,298)	(106,291)	0	0
4238	Multnomah Education Service District	6/30/2018	Proportion	5.2	2.2	(1,320,341)	(558,605)	(253,912)	(253,912)	(253,912)	(50,781)	(.55,251)	0	0
												0	0	
4238	Multnomah Education Service District	6/30/2018	Contribution	5.2	2.2	(1,441,203)	(609,741)	(277,154)	(277,154)	(277,154)	(55,433)	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employe		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number		Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4238	Multnomah Education Service District	6/30/2017	Contribution	5.2	1.2	(1,288,080)	(297,248)	(247,708)	(247,708)	(49,540)	0	0	0	0
4238	Multnomah Education Service District	6/30/2016	Proportion	5.3 5.3	0.3	1,019,741	57,721	192,404	57,721	0	0	0	0	0
4238 4238	Multnomah Education Service District Multnomah Education Service District	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3 0.0	(958,026) (9,676)	(54,226)	(180,760) (546)	(54,226)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2015	Contribution	5.3	0.0	(460,693)	0	(26,078)	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Proportion	5.4	4.4	(100,000)	0	(20,070)	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Contribution	5.4	4.4	0	0	0	0	Ō	0	ō	ō	Ō
4251	Clatsop County Education Service District	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4251 4251	Clatsop County Education Service District	6/30/2017	Proportion	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District Clatsop County Education Service District	6/30/2017 6/30/2016	Contribution Proportion	5.2	0.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Contribution	5.3	0.0	2.297	0	132	0	Ö	0	ő	Ö	Ö
4252	High Desert Education Service District	6/30/2020	Proportion	5.4	4.4	(743,297)	(605,649)	(137,648)	(137,648)	(137,648)	(137,648)	(137,648)	(55,057)	0
4252	High Desert Education Service District	6/30/2020	Contribution	5.4	4.4	(150,472)	(122,607)	(27,865)	(27,865)	(27,865)	(27,865)	(27,865)	(11,147)	Ö
4252	High Desert Education Service District	6/30/2019	Proportion	5.3	3.3	1,970	1,226	372	372	372	372	110		0
4252	High Desert Education Service District	6/30/2019	Contribution	5.3	3.3	15,570	9,694	2,938	2,938	2,938	2,938	880		0
4252	High Desert Education Service District	6/30/2018	Proportion	5.2	2.2	(161,490)	(68,322)	(31,056)	(31,056)	(31,056)	(6,210)	0	0	0
4252	High Desert Education Service District	6/30/2018	Contribution	5.2	2.2	(498,033)	(210,705)	(95,776)	(95,776)	(95,776)	(19,153)	0	0	0
4252 4252	High Desert Education Service District High Desert Education Service District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	1,319,103 (266,665)	304,407 (61,537)	253,674 (51,282)	253,674 (51,282)	50,733 (10,255)	0	0	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	5.3	0.3	(508,940)	(28,810)	(96,026)	(28,810)	(10,255)	0	0	0	0
4252	High Desert Education Service District	6/30/2016	Contribution	5.3	0.3	(154,565)	(8,750)	(29,163)	(8,750)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2015	Proportion	5.3	0.0	(151,816)	(0,700)	(8,591)	(0,700)	Ö	0	ő	Ö	Ö
4252	High Desert Education Service District	6/30/2015	Contribution	5.3	0.0	(150,157)	0	(8,497)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2020	Proportion	5.4	4.4	(356,800)	(290,726)	(66,074)	(66,074)	(66,074)	(66,074)	(66,074)	(26,430)	0
4254	Willamette Education Service District	6/30/2020	Contribution	5.4	4.4	(1,079,684)	(879,743)	(199,941)	(199,941)	(199,941)	(199,941)	(199,941)		0
4254	Willamette Education Service District	6/30/2019	Proportion	5.3	3.3	4,212,683	2,622,991	794,846	794,846	794,846	794,846	238,453		0
4254	Willamette Education Service District	6/30/2019	Contribution	5.3	3.3	(1,556,491)	(969,135)	(293,678)	(293,678)	(293,678)	(293,678)	(88,101)	0	0
4254 4254	Willamette Education Service District	6/30/2018	Proportion	5.2	2.2	(2,855,617)	(1,208,146)	(549,157)		(549,157) (157,701)	(109,832)	0	0	0
4254 4254	Willamette Education Service District Willamette Education Service District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(820,046) 1,290,712	(346,943) 297,856	(157,701) 248,214	(157,701) 248,214	49,642	(31,541)	0	0	0
4254	Willamette Education Service District	6/30/2017	Contribution	5.2	1.2	(954,759)	(220,327)	(183,608)	(183,608)	(36,719)	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	5.3	0.3	1.041.089	58,929	196,432	58,929	(50,715)	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Contribution	5.3	0.3	(957,914)	(54,224)	(180,738)	(54,224)	ō	0	ō	Ö	Ö
4254	Willamette Education Service District	6/30/2015	Proportion	5.3	0.0	954,820	0	54,045	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2015	Contribution	5.3	0.0	(565,253)	0	(31,993)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2020	Proportion	5.4	4.4	(1,354,830)	(1,103,936)	(250,894)	(250,894)	(250,894)	(250,894)	(250,894)		0
4258	Hermiston School District 8R	6/30/2020	Contribution	5.4	4.4	421,626	343,547	78,079	78,079	78,079	78,079	78,079	31,231	0
4258	Hermiston School District 8R	6/30/2019	Proportion	5.3	3.3	892,079	555,445	168,317	168,317	168,317	168,317	50,494	0	0
4258 4258	Hermiston School District 8R Hermiston School District 8R	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(812,003) (594,076)	(505,587) (251,341)	(153,208) (114,245)	(153,208) (114,245)	(153,208) (114,245)	(153,208) (22,851)	(45,963)	0	0
4258 4258	Hermiston School District 8R Hermiston School District 8R	6/30/2018	Contribution	5.2	2.2	(594,076)	(244,756)	(114,245)	(114,245)	(114,245)	(22,851)	0	0	0
4258	Hermiston School District 8R	6/30/2017	Proportion	5.2	1.2	1,357,426	313,254	261,043	261,043	52,211	0	Ö	Ö	Ö
4258	Hermiston School District 8R	6/30/2017	Contribution	5.2	1.2	(244,352)	(56,388)	(46,991)	(46,991)	(9,397)	0	0	0	0
4258	Hermiston School District 8R	6/30/2016	Proportion	5.3	0.3	812,528	45,993	153,307	45,993	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2016	Contribution	5.3	0.3	(321,192)	(18,182)	(60,602)		0	0	0	0	0
4258	Hermiston School District 8R	6/30/2015	Proportion	5.3	0.0	(1,640,467)	0	(92,857)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2015	Contribution	5.3	0.0	(99,852)	0	(5,652)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Proportion	5.4	4.4	1,024,447	834,735	189,712	189,712	189,712	189,712	189,712		0
4259 4259	Clackamas Education Service District Clackamas Education Service District	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	(102,695) 903,563	(83,677) 562,595	(19,018) 170,484	(19,018) 170,484	(19,018) 170,484	(19,018) 170,484	(19,018) 51,143		0
4259 4259	Clackamas Education Service District Clackamas Education Service District	6/30/2019	Contribution	5.3	3.3	(964,500)	(600,538)	(181,981)	(181,981)	(181,981)	(181,981)	(54,595)		0
4259	Clackamas Education Service District	6/30/2018	Proportion	5.2	2.2	(1,179,555)	(499,041)	(226,838)	(226,838)	(226,838)	(45,365)	(04,000)	n	0
4259	Clackamas Education Service District	6/30/2018	Contribution	5.2	2.2	(468,033)	(198,015)	(90,006)	(90,006)	(90,006)	(18,003)	Ö	ő	Ö
4259	Clackamas Education Service District	6/30/2017	Proportion	5.2	1.2	442,336	102,076	85,065	85,065	17,011	0	0	0	Ö
4259	Clackamas Education Service District	6/30/2017	Contribution	5.2	1.2	(656,440)	(151,488)	(126,238)	(126,238)	(25,250)	0	0	0	Ö
4259	Clackamas Education Service District	6/30/2016	Proportion	5.3	0.3	(695,229)	(39,354)	(131,175)	(39,354)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2016	Contribution	5.3	0.3	(232,924)	(13,184)	(43,948)	(13,184)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2015	Proportion	5.3	0.0	(1,832,819)	0	(103,744)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2015	Contribution	5.3	0.0	(431,079)	0	(24,399)	(000	0	(222	0	0 (070 044)	0
4260	Greater Albany School District 8J	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(3,736,956) 290,330	(3,044,927) 236,565	(692,029) 53.765	(692,029) 53,765	(692,029) 53,765	(692,029) 53,765	(692,029) 53,765		0
4260	Greater Albany School District 8J													



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4260	Greater Albany School District 8J	6/30/2019	Proportion	5.3	3.3	(117,091)	(72,905)	(22,093)	(22,093)	(22,093)		(6,626)	0	0
4260	Greater Albany School District 8J	6/30/2019	Contribution	5.3	3.3	(1,859,157)	(1,157,589)	(350,784)	(350,784)	(350,784)	(350,784)	(105,237)	0	0
4260	Greater Albany School District 8J	6/30/2018	Proportion	5.2	2.2	(663,713)	(280,802)	(127,637)	(127,637)	(127,637)	(25,528)	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Contribution	5.2	2.2	(1,048,872)	(443,754)	(201,706)	(201,706)	(201,706)	(40,342)	0	0	0
4260	Greater Albany School District 8J	6/30/2017	Proportion	5.2	1.2 1.2	1,290,199	297,739	248,115	248,115	49,624	0	0	0	0
4260 4260	Greater Albany School District 8J Greater Albany School District 8J	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(101,168) (730,565)	(23,348) (41,355)	(19,455) (137,842)	(19,455) (41,355)	(3,893)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2016	Contribution	5.3	0.3	(532,216)	(30,126)	(100,418)	(30,126)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2015	Proportion	5.3	0.0	225,763	0	12,778	0	Ö	0	0	0	Ö
4260	Greater Albany School District 8J	6/30/2015	Contribution	5.3	0.0	(398,750)	0	(22,570)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2020	Proportion	5.4	4.4	2,035,296	1,658,389	376,907	376,907	376,907	376,907	376,907	150,761	0
4268	Lake Oswego School District	6/30/2020	Contribution	5.4	4.4	(1,271,190)	(1,035,784)	(235,406)	(235,406)	(235,406)	(235,406)	(235,406)	(94,160)	
4268	Lake Oswego School District	6/30/2019	Proportion	5.3	3.3	3,524,533	2,194,521	665,006	665,006	665,006	665,006	199,503	0	0
4268 4268	Lake Oswego School District Lake Oswego School District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(2,357,352) (234,244)	(1,467,786) (99,103)	(444,783) (45,047)	(444,783) (45,047)	(444,783) (45,047)	(444,783) (9,009)	(133,437)	0	0
4268	Lake Oswego School District	6/30/2018	Contribution	5.2	2.2	(1,872,193)	(792,082)	(360,037)	(360,037)	(360,037)	(72,008)	0	0	0
4268	Lake Oswego School District	6/30/2017	Proportion	5.2	1.2	3,142,629	725,221	604,352	604,352	120,869	0	0	0	0
4268	Lake Oswego School District	6/30/2017	Contribution	5.2	1.2	(1,394,692)	(321,852)	(268,210)	(268,210)	(53,642)	0	0	0	0
4268	Lake Oswego School District	6/30/2016	Proportion	5.3	0.3	740,092	41,892	139,640	41,892	o o	0	0	0	0
4268	Lake Oswego School District	6/30/2016	Contribution	5.3	0.3	(1,371,236)	(77,616)	(258,724)	(77,616)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2015	Proportion	5.3	0.0	1,091,713	0	61,793	0	0	0	0	0	0
4268 4270	Lake Oswego School District Silver Falls School District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	(1,014,515) (1,090,471)	0 (888,532)	(57,425) (201,939)	(201,939)	(201,939)	(201,939)	(201,939)	0 (80,776)	0
4270	Silver Falls School District	6/30/2020	Contribution	5.4	4.4	252,378	205,641	46,737	46,737	46,737	46,737	46,737	18,693	0
4270	Silver Falls School District	6/30/2019	Proportion	5.3	3.3	(621,234)	(386,806)	(117,214)	(117,214)	(117,214)	(117,214)	(35,164)	10,093	0
4270	Silver Falls School District	6/30/2019	Contribution	5.3	3.3	(603,204)	(375,580)	(113,812)	(113,812)	(113,812)	(113,812)	(34,144)	0	0
4270	Silver Falls School District	6/30/2018	Proportion	5.2	2.2	(1,475,056)	(624,061)	(283,665)	(283,665)	(283,665)	(56,731)	0	0	0
4270	Silver Falls School District	6/30/2018	Contribution	5.2	2.2	(466,296)	(197,280)	(89,672)	(89,672)	(89,672)		0	0	0
4270	Silver Falls School District	6/30/2017	Proportion	5.2	1.2	531,712	122,704	102,252	102,252	20,452	0	0	0	0
4270 4270	Silver Falls School District Silver Falls School District	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(376,464) 322,033	(86,876) 18,228	(72,397) 60,761	(72,397) 18,228	(14,479)	0	0	0	0
4270 4270	Silver Falls School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(656,682)	(37,172)	(123,902)	(37,172)	0	0	0	0	0
	Silver Falls School District	6/30/2015	Proportion	5.3	0.0	(21,334)	(37,172)	(1,209)	(37,172)	0	0	0	0	0
4270	Silver Falls School District	6/30/2015	Contribution	5.3	0.0	(146,080)	0	(8,270)	0	Ö	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Proportion	5.4	4.4	(484,152)	(394,494)	(89,658)	(89,658)	(89,658)	(89,658)	(89,658)	(35,862)	0
4271	Malheur Education Service District Region 14	6/30/2020	Contribution	5.4	4.4	136,480	111,206	25,274	25,274	25,274	25,274	25,274	10,110	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	5.3	3.3	(360,656)	(224,560)	(68,048)	(68,048)	(68,048)	(68,048)	(20,416)	0	0
4271 4271	Malheur Education Service District Region 14 Malheur Education Service District Region 14	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	27,320 246.420	17,010 104.256	5,155 47.388	5,155 47,388	5,155 47.388	5,155 9.480	1,545	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Contribution	5.2	2.2	14.970	6.333	2.879	2.879	2.879	9,460 575	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	5.2	1.2	117.763	27.175	22.647	22.647	4,528	0	0	0	Ö
4271	Malheur Education Service District Region 14	6/30/2017	Contribution	5.2	1.2	191,166	44,114	36,763	36,763	7,351	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	5.3	0.3	(63,274)	(3,584)	(11,938)	(3,584)	0	0	0	0	0
	Malheur Education Service District Region 14	6/30/2016	Contribution	5.3	0.3	133,656	7,566	25,218	7,566	0	0	0	0	0
	Malheur Education Service District Region 14	6/30/2015	Proportion	5.3	0.0	(392,461)	0	(22,216)	0	0	0	0	0	0
4271 4272	Malheur Education Service District Region 14 Linn-Benton-Lincoln Education Service District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	93,345 (1.026.853)	(836.695)	5,285 (190.158)	(190.158)	(190.158)	(190.158)	(190.158)	0 (76,063)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Contribution	5.4	4.4	1,063,267	866,366	196,901	196,901	196,901	196,901	196,901	78,762	0
	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	5.3	3.3	(1,098,680)	(684,084)	(207,298)	(207,298)	(207,298)	(207,298)	(62,190)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Contribution	5.3	3.3	256,407	159,649	48,379	48,379	48,379	48,379	14,512	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	5.2	2.2	(396,953)	(167,942)	(76,337)	(76,337)	(76,337)	(15,268)	0	0	0
	Linn-Benton-Lincoln Education Service District	6/30/2018	Contribution	5.2	2.2	347,613	147,066	66,849	66,849	66,849	13,368	0	0	0
4272 4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	5.2	1.2 1.2	149,955 549.077	34,603	28,838 105.592	28,838 105,592	5,765	0	0	0	0
4272 4272	Linn-Benton-Lincoln Education Service District Linn-Benton-Lincoln Education Service District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(1.710.315)	126,709 (96,810)	(322,701)	105,592 (96.810)	21,117	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District Linn-Benton-Lincoln Education Service District	6/30/2016	Contribution	5.3 5.3	0.3	(1,710,315)	40,499	135.005	40,499	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Proportion	5.3	0.0	(1,266,276)	40,499	(71,676)	-0,499	0	0	0	0	0
	Linn-Benton-Lincoln Education Service District	6/30/2015	Contribution	5.3	0.0	457,989	0	25,924	0	0	0	0	0	0
4273	Double O School District	6/30/2020	Proportion	5.4	4.4	37,548	30,595	6,953	6,953	6,953	6,953	6,953	2,783	0
	Double O School District	6/30/2020	Contribution	5.4	4.4	9,319	7,593	1,726	1,726	1,726	1,726	1,726	689	0
	Double O School District	6/30/2019	Proportion	5.3	3.3	(16,680)	(10,386)	(3,147)	(3,147)	(3,147)	(3,147)	(945)	0	0
	Double O School District	6/30/2019	Contribution	5.3	3.3 2.2	1,582	986	298	298	298	298	92	0	0
	Double O School District Double O School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2	9,461 455	4,004 191	1,819 88	1,819 88	1,819 88	366 15	0	0	0
4273	Double O School District	6/30/2017	Proportion	5.2	1.2	(6,177)	(1,425)	(1,188)	(1,188)	(237)	0	0	0	0
4273	Double O School District	6/30/2017	Contribution	5.2	1.2	1,951	451	375	375	76	0	0	0	Ö
4273	Double O School District	6/30/2016	Proportion	5.3	0.3	11,598	658	2,188	658	0	0	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4273	Double O School District	6/30/2016	Contribution	5.3	0.3	817	47	154	47	0	0	0	0	C
4273	Double O School District	6/30/2015	Proportion	5.3	0.0	(4,575)	0	(260)	0	0	0	0	0	C
4273	Double O School District	6/30/2015	Contribution	5.3	0.0	2,603	0	148	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	C
4275 4275	Tillamook County Education Service District Tillamook County Education Service District	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	(
4275 4275	Tillamook County Education Service District Tillamook County Education Service District	6/30/2019	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	Ö	Č
4275	Tillamook County Education Service District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	Ċ
4275	Tillamook County Education Service District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	C
4275	Tillamook County Education Service District	6/30/2015	Contribution	5.3	0.0	949	0	54	0	0	0	0	0	C
4276	Lane County Education Service District	6/30/2020	Proportion	5.4	4.4	850,535	693,029		157,506	157,506	157,506	157,506		C
4276	Lane County Education Service District	6/30/2020	Contribution	5.4	4.4	185,516	151,161	34,355	34,355	34,355	34,355	34,355		C
4276	Lane County Education Service District	6/30/2019	Proportion	5.3	3.3	(571,596)	(355,900		(107,848)	(107,848)				C
4276 4276	Lane County Education Service District Lane County Education Service District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(134,594) 154,900	(83,804 65,536		(25,395) 29,788	(25,395) 29,788	(25,395 5.960	(7,619)	0	C
4276 4276	Lane County Education Service District Lane County Education Service District	6/30/2018	Contribution	5.2 5.2	2.2	(178,028)	(75,320		(34,236)	(34,236)	5,960		0	(
4276 4276	Lane County Education Service District Lane County Education Service District	6/30/2018	Proportion	5.2	1.2	171,879	39,663		(34,236)	6,609	(0,848) n	, U	0	C
4276	Lane County Education Service District	6/30/2017	Contribution	5.2	1.2	29,484	6,804		5,670	1,134	0	0	0	C
4276	Lane County Education Service District	6/30/2016	Proportion	5.3	0.3	(275,883)	(15,618		(15,618)	0	0	0	0	Ċ
4276	Lane County Education Service District	6/30/2016	Contribution	5.3	0.3	31,444	1,779		1,779	0	0	0	Ö	d
4276	Lane County Education Service District	6/30/2015	Proportion	5.3	0.0	(392,048)	. 0	(22,193)	0	0	0	0	0	Ċ
4276	Lane County Education Service District	6/30/2015	Contribution	5.3	0.0	67,667	0	3,832	0	0	0	0	0	C
4277	Mitchell School	6/30/2020	Proportion	5.4	4.4	109,977	89,611	20,366	20,366	20,366	20,366	20,366		C
4277	Mitchell School	6/30/2020	Contribution	5.4	4.4	10,062	8,199		1,863	1,863	1,863	1,863		C
4277	Mitchell School	6/30/2019	Proportion	5.3	3.3	306,514	190,848		57,833	57,833	57,833	17,349		C
4277	Mitchell School	6/30/2019	Contribution	5.3	3.3	33,616	20,930		6,343	6,343	6,343	1,901		C
4277	Mitchell School	6/30/2018	Proportion	5.2	2.2	(313,659)	(132,702		(60,319)) 0	0	C
4277 4277	Mitchell School	6/30/2018	Contribution	5.2 5.2	2.2	66,360	28,074		12,762	12,762	2,550	0	0	C
4277	Mitchell School Mitchell School	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2 1.2	(49,104) 3.889	(11,332 897) (9,443) 748	(9,443) 748	(1,889)	0	0	0	C
4277	Mitchell School	6/30/2016	Proportion	5.3	0.3	(82,258)	(4,658	, 10			0	0	0	
4277	Mitchell School	6/30/2016	Contribution	5.3	0.3	14.305	810		(4,000)	0	0	0	0	C
4277	Mitchell School	6/30/2015	Proportion	5.3	0.0	(94,965)	0.0	(5,375)	0	0	0	0	Ö	Č
4277	Mitchell School	6/30/2015	Contribution	5.3	0.0	13,220	0	750	0	0	0	0	0	Ċ
4279	St Helens School District 502	6/30/2020	Proportion	5.4	4.4	(289,415)	(235,820	(53,595)	(53,595)	(53,595)	(53,595	(53,595)	(21,440)	Ċ
4279	St Helens School District 502	6/30/2020	Contribution	5.4	4.4	(1,104,044)	(899,591			(204,453)	(204,453		(81,779)	
4279	St Helens School District 502	6/30/2019	Proportion	5.3	3.3	1,448,273	901,755		273,259	273,259	273,259	81,978	0	C
4279	St Helens School District 502	6/30/2019	Contribution	5.3	3.3	(1,413,635)	(880,187		(266,724)	(266,724)	(266,724		0	C
4279	St Helens School District 502	6/30/2018	Proportion	5.2	2.2	(1,773,284)	(750,236			(341,016)	(68,204		0	C
4279	St Helens School District 502	6/30/2018	Contribution	5.2	2.2	(1,146,210)	(484,935		(220,425)	(220,425)) 0	0	C
4279	St Helens School District 502	6/30/2017	Proportion	5.2	1.2	1,175,881	271,357		226,131	45,226	0	0	0	C
4279 4279	St Helens School District 502 St Helens School District 502	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(1,221,525) 1,333,769	(281,889 75,494		(234,909) 75,494	(46,980)	0	0	0	C
4279 4279	St Helens School District 502 St Helens School District 502	6/30/2016	Contribution	5.3	0.3	(949,202)	(53,727		(53,727)	0	0	0	0	(
4279	St Helens School District 502	6/30/2015	Proportion	5.3	0.0	2.187.451	(33,727	123.816	(33,727)	0	0	0	0	
4279	St Helens School District 502	6/30/2015	Contribution	5.3	0.0	(644,432)	n	(36,477)	0	0	0	0	0	Č
4280	Northwest Regional Education Service District	6/30/2020	Proportion	5.4	4.4	267,329	217,824		49,505	49,505	49,505	49,505	19,804	Č
4280	Northwest Regional Education Service District	6/30/2020	Contribution	5.4	4.4	1,931,403	1,573,736		357,667	357,667	357,667	357,667	143,068	Č
4280	Northwest Regional Education Service District	6/30/2019	Proportion	5.3	3.3	(1,507,126)	(938,400	(284,363)	(284,363)	(284,363)	(284,363	(85,311)	0	C
4280	Northwest Regional Education Service District	6/30/2019	Contribution	5.3	3.3	609,858	379,722	115,068	115,068	115,068	115,068	34,518	0	Ċ
4280	Northwest Regional Education Service District	6/30/2018	Proportion	5.2	2.2	(27,777)	(11,751		(5,342)) 0	0	C
4280	Northwest Regional Education Service District	6/30/2018	Contribution	5.2	2.2	944,930	399,779		181,717	181,717	36,345	0	0	C
4280	Northwest Regional Education Service District	6/30/2017	Proportion	5.2	1.2	(49,970)	(11,530		(9,610)	(1,920)	0	0	0	C
4280	Northwest Regional Education Service District	6/30/2017	Contribution	5.2	1.2	1,260,989	290,997		242,498	48,499	0	0	0	C
4280	Northwest Regional Education Service District	6/30/2016	Proportion	5.3	0.3	(3,823,713)	(216,438			0	0	0	0	C
4280	Northwest Regional Education Service District	6/30/2016	Contribution	5.3	0.3	1,444,859	81,784		81,784	0	0	0	0	C
4280 4280	Northwest Regional Education Service District	6/30/2015	Proportion Contribution	5.3 5.3	0.0	(6,258,473)	0	(354,253) 42,917	0	0	0	0	0	C
4280 4286	Northwest Regional Education Service District Southern Oregon Education Service District	6/30/2015 6/30/2020	Proportion Proportion	5.3 5.4	0.0 4.4	758,212 (3,031,880)	(2,470,421		(561,459)	(561,459)	(561,459) (561,459)	(224,585)	(
4286 4286	Southern Oregon Education Service District Southern Oregon Education Service District	6/30/2020	Contribution	5.4	4.4	(3,031,880)	357,018		(561,459) 81,141	81,141	81,141	81,141		(
														C
4286	Southern Oregon Education Service District	6/30/2019	Proportion	5.3	3.3	(1,900,521)	(1,183,343	(358,589)	(358,589)	(358,589)	(358,589)	(107,576)	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Measurement Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4286	Southern Oregon Education Service District	6/30/2018	Proportion	5.2 5.2	2.2 2.2	(1,181,055)	(499,677)		(227,126)	(227,126)	(45,425) (12,815)	0	0	0
4286 4286	Southern Oregon Education Service District Southern Oregon Education Service District	6/30/2018 6/30/2017	Contribution Proportion	5.2	2.2 1.2	(333,125) 1,128,781	(140,939) 260,489	(64,062) 217,073	(64,062) 217,073	(64,062) 43,416	(12,815)	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Contribution	5.2	1.2	721,255	166,443	138,703	138,703	27,740	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	5.3	0.3	(2,430,805)	(137,595)		(137,595)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Contribution	5.3	0.3	351,764	19,909	66,371	19,909	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Proportion	5.3	0.0	(3,201,201)	0	(181,201)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Contribution	5.3	0.0	666,874	0	37,749	0	0	0	0	0	0
4288 4288	Medford School District 549C Medford School District 549C	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(6,255,994)	(5,097,477) 3,199,157		(1,158,517) 727,081	(1,158,517)	(1,158,517) 727,081	(1,158,517) 727,081	(463,409) 290,833	0
4288 4288	Medford School District 549C Medford School District 549C	6/30/2020 6/30/2019	Proportion	5.4	3.3	3,926,238 (6,358,497)	(3,959,065)	727,081 (1,199,716)	(1,199,716)	727,081 (1,199,716)	(1,199,716)	(359,917)		0
4288	Medford School District 549C	6/30/2019	Contribution	5.3	3.3	(507,202)	(315,806)		(95,698)	(95,698)	(95,698)	(28,712)		0
4288	Medford School District 549C	6/30/2018	Proportion	5.2	2.2	(3,855,630)	(1,631,229)		(741,467)	(741,467)	(148,295)	(20,1.2)	0	0
4288	Medford School District 549C	6/30/2018	Contribution	5.2	2.2	(85,616)	(36,221)		(16,465)	(16,465)	(3,291)	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	5.2	1.2	(815,507)	(188,195)		(156,828)	(31,367)	0	0	0	0
4288	Medford School District 549C	6/30/2017	Contribution	5.2	1.2	1,055,175	243,503	202,918	202,918	40,585	0	0	0	0
4288	Medford School District 549C	6/30/2016	Proportion	5.3	0.3	(1,753,142)	(99,232)		(99,232)	0	0	0	0	0
4288 4288	Medford School District 549C Medford School District 549C	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	1,077,627 (3,969,258)	60,997	203,326	60,997	0	0	0	0	0
4288 4288	Medford School District 549C Medford School District 549C	6/30/2015	Contribution	5.3	0.0	(3,969,258)	0	(224,673) 56,833	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2020	Proportion	5.4	4.4	(833,224)	(678,923)		(154,301)	(154,301)	(154,301)	(154,301)	(61,719)	0
4291	Dayton Public Schools	6/30/2020	Contribution	5.4	4.4	(221,794)	(180,721)		(41,073)	(41,073)	(41,073)	(41,073)		0
4291	Dayton Public Schools	6/30/2019	Proportion	5.3	3.3	256,842	159,920	48,461	48,461	48,461	48,461	14,537	0	0
4291	Dayton Public Schools	6/30/2019	Contribution	5.3	3.3	(314,440)	(195,784)	(59,328)	(59,328)	(59,328)	(59,328)	(17,800)	0	0
4291	Dayton Public Schools	6/30/2018	Proportion	5.2	2.2	(356,731)	(150,925)		(68,602)	(68,602)	(13,721)	0	0	0
4291	Dayton Public Schools	6/30/2018	Contribution	5.2	2.2	(317,831)	(134,468)		(61,121)	(61,121)	(12,226)	0	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	5.2	1.2	306,586	70,750	58,959	58,959	11,791	0	0	0	0
4291	Dayton Public Schools	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	(298,842) 175,607	(68,962) 9,942	(57,470) 33,133	(57,470) 9,942	(11,492)	0	0	0	0
4291 4291	Dayton Public Schools Dayton Public Schools	6/30/2016	Proportion Contribution	5.3	0.3	(281,356)	(15,926)		(15,926)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2015	Proportion	5.3	0.0	243,129	(13,920)	13,764	(13,920)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2015	Contribution	5.3	0.0	(166,969)	0	(9,449)	0	0	ō	0	0	0
4293	Lake County Education Service District	6/30/2020	Proportion	5.4	4.4	94,009	76,600	17,409	17,409	17,409	17,409	17,409	6,964	0
4293	Lake County Education Service District	6/30/2020	Contribution	5.4	4.4	53,412	43,521	9,891	9,891	9,891	9,891	9,891	3,957	0
4293	Lake County Education Service District	6/30/2019	Proportion	5.3	3.3	(321,431)	(200,137)		(60,647)	(60,647)	(60,647)	(18,196)	0	0
4293	Lake County Education Service District	6/30/2019	Contribution	5.3	3.3	24,595	15,313	4,641	4,641	4,641	4,641	1,390	0	0
4293 4293	Lake County Education Service District Lake County Education Service District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	105,470 (12,220)	44,621 (5,170)	20,283 (2,350)	20,283 (2,350)	20,283 (2,350)	4,055 (470)	0	0	0
4293	Lake County Education Service District	6/30/2017	Proportion	5.2	1.2	(47,938)	(11,062)		(9,219)	(1,843)	(470)	0	0	0
4293	Lake County Education Service District	6/30/2017	Contribution	5.2	1.2	36,232	8,360	6.968	6.968	1,392	0	Ö	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	5.3	0.3	(148,497)	(8,407)	(28,018)	(8,407)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2016	Contribution	5.3	0.3	24,513	1,388	4,625	1,388	0	0	0	0	0
4293	Lake County Education Service District	6/30/2015	Proportion	5.3	0.0	12,719	0	719	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2015	Contribution	5.3	0.0	7,766	0	441	0	0	0	0	0 (22.252)	0
4294 4294	Harney Education Service District Region XVII Harney Education Service District Region XVII	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(386,823) 154,878	(315,189) 126,197	(71,634) 28,681	(71,634) 28,681	(71,634) 28,681	(71,634) 28,681	(71,634) 28,681	(28,653) 11,473	0
4294 4294	Harney Education Service District Region XVII Harney Education Service District Region XVII	6/30/2020	Proportion	5.4	3.3	(159,375)	(99,233)		(30,071)	(30,071)	(30,071)	(9,020)	11,4/3	0
4294	Harney Education Service District Region XVII	6/30/2019	Contribution	5.3	3.3	(29,644)	(18,458)		(5,593)	(5,593)	(5,593)	(1,679)	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	5.2	2.2	(242,364)	(102,540)		(46,608)	(46,608)	(9,324)	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Contribution	5.2	2.2	7,509	3,177	1,444	1,444	1,444	289	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	5.2	1.2	(126,844)	(29,272)		(24,393)	(4,879)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Contribution	5.2	1.2	30,214	6,974	5,810	5,810	1,164	0	0	0	0
4294 4294	Harney Education Service District Region XVII Harney Education Service District Region XVII	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(197,718) 26,220	(11,193) 1,485	(37,305) 4,947	(11,193) 1,485	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Proportion	5.3	0.0	(43,332)	1,400	(2,452)	1,405	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Contribution	5.3	0.0	20,723	0	1,173	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2020	Proportion	5.4	4.4	(42,278)	(34,449)		(7,829)	(7,829)	(7,829)	(7,829)	(3,133)	0
4295	Wasco County Education Service District	6/30/2020	Contribution	5.4	4.4	169,062	137,754	31,308	31,308	31,308	31,308	31,308	12,522	0
4295	Wasco County Education Service District	6/30/2019	Proportion	5.3	3.3	86,075	53,593	16,241	16,241	16,241	16,241	4,870	0	0
4295	Wasco County Education Service District	6/30/2019	Contribution	5.3	3.3	90,542	56,376	17,083	17,083	17,083	17,083	5,127	0	0
4295	Wasco County Education Service District	6/30/2018	Proportion	5.2	2.2	241,341	102,105	46,412	46,412	46,412	9,281	0	0	0
4295 4295	Wasco County Education Service District Wasco County Education Service District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	18,379 119,485	7,777 27.573	3,534 22,978	3,534 22,978	3,534 4,595	709	0	0	0
4295 4295	Wasco County Education Service District Wasco County Education Service District	6/30/2017	Proportion Contribution	5.2	1.2 1.2	119,485 167,365	27,573 38.621	22,978 32.186	22,978 32.186	4,595 6,435	0	0	0	0
4295	Wasco County Education Service District Wasco County Education Service District	6/30/2016	Proportion	5.3	0.3	104,596	5,921	19,735	5,921	0,435	0	0	0	0
4295	Wasco County Education Service District Wasco County Education Service District	6/30/2016	Contribution	5.3	0.3	96,071	5,436	18,127	5,436	0	0	0	0	0
	Wasco County Education Service District	6/30/2015	Proportion	5.3	0.0	(64,043)	0, 150	(3,623)	0,	0		0	-	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of					Management D-4-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Infla
Employer		Measurement Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Measurement Date Balance of			Recognized in Measurement Period +2				
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4295	Wasco County Education Service District	6/30/2015	Contribution	5.3	0.0	86,579	0	4,899	0	0	0	0	0	0
4297 4297	Yamhill Education Service District Yamhill Education Service District	6/30/2020	Proportion	5.4 5.4	4.4 4.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020 6/30/2019	Contribution Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Contribution	5.3	3.3	0	0	Ö	0	0	0	0	0	Ö
4297	Yamhill Education Service District	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0		0
4297	Yamhill Education Service District	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0		0
4297 4297	Yamhill Education Service District Yamhill Education Service District	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	0	0	0	0	0	0	0	-	0
4297	Yamhill Education Service District	6/30/2015	Proportion Contribution	5.3	0.0	2,291	0	131	0	0	0	0	0	0
4306	Amity School District	6/30/2020	Proportion	5.4	4.4	(697,261)	(568,139)) (129,122)) (129,122) (129,122	(51,651)	0
4306	Amity School District	6/30/2020	Contribution	5.4	4.4	(240.958)	(196.336)							0
4306	Amity School District	6/30/2019	Proportion	5.3	3.3	552,030	343,716			104,157				0
4306	Amity School District	6/30/2019	Contribution	5.3	3.3	(93,129)	(57,985)) 0	0
4306	Amity School District	6/30/2018	Proportion	5.2	2.2	(467,041)	(197,593)							0
4306	Amity School District	6/30/2018	Contribution	5.2	2.2	(313,981)	(132,838)							0
4306 4306	Amity School District	6/30/2017	Proportion	5.2 5.2	1.2 1.2	288,138	66,494		55,411	11,083		0		0
4306 4306	Amity School District Amity School District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	(338,438) 257,176	(78,102) 14,556) 0	0		0
4306	Amity School District Amity School District	6/30/2016	Contribution	5.3	0.3	(239,282)	(13,542)				0	0		0
4306	Amity School District	6/30/2015	Proportion	5.3	0.0	750,673	(10,042)	42,493		, 0	0	0		0
4306	Amity School District	6/30/2015	Contribution	5.3	0.0	(179,880)	0	(10,180)		0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Proportion	5.4	4.4	0	0	, o	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	-	0
4307	Columbia School District 5J	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	-	0
4307 4307	Columbia School District 5J Columbia School District 5J	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	-	0
4307 4307	Columbia School District 5J Columbia School District 5J	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0		0
4307	Columbia School District 5J	6/30/2017	Contribution	5.2	1.2	875	203	•	168	•	•	0		0
4307	Columbia School District 5J	6/30/2016	Proportion	5.3	0.3	0/3	203	0	100		0	0	0	0
4307	Columbia School District 5J	6/30/2016	Contribution	5.3	0.3	0	0	Ö	0	0	0	0	0	Ö
4307	Columbia School District 5J	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Contribution	5.3	0.0	2,481	0	141		0	0	0	0	0
4309	Scappoose School District	6/30/2020	Proportion	5.4	4.4	(80,208)	(65,355)							0
4309	Scappoose School District	6/30/2020	Contribution	5.4	4.4	460,966	375,602		85,364					0
4309 4309	Scappoose School District Scappoose School District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(1,355,538) 152,762	(844,014) 95,116							0
4309	Scappoose School District Scappoose School District	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(710,553)	(300,618)							0
4309	Scappoose School District	6/30/2018	Contribution	5.2	2.2	265,238	112,217	51,007	51,007	51,007	10,203			0
4309	Scappoose School District	6/30/2017	Proportion	5.2	1.2	(410,643)	(94,763)					0	0	0
4309	Scappoose School District	6/30/2017	Contribution	5.2	1.2	438,973	101,301	84,418		16,883		0	0	Ö
4309	Scappoose School District	6/30/2016	Proportion	5.3	0.3	(857,921)	(48,561)) (161,872)	(48,561) 0	0	0	0	0
4309	Scappoose School District	6/30/2016	Contribution	5.3	0.3	557,514	31,559		31,559	0	0	0		0
4309	Scappoose School District	6/30/2015	Proportion	5.3	0.0	(1,730,558)	0	(97,958)) 0	0	0	0		0
4309	Scappoose School District	6/30/2015	Contribution	5.3	0.0	673,587	(0.755.450)	,	0 (000 170	0 (000 170)	0 (000 170	0 (000 470		0
4311 4311	Redmond School District 2J Redmond School District 2J	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(3,381,320) 736,434	(2,755,150) 600.057) (626,170 136,377					0
4311	Redmond School District 2J	6/30/2020	Proportion	5.4	4.4 3.3	736,434 611.419	380,695							0
4311	Redmond School District 2J	6/30/2019	Contribution	5.3	3.3	(1,255,740)	(781,876)							0
4311	Redmond School District 2J	6/30/2018	Proportion	5.2	2.2	(502,228)	(212,482)						,	ő
4311	Redmond School District 2J	6/30/2018	Contribution	5.2	2.2	(596,521)	(252,373)						0	0
4311	Redmond School District 2J	6/30/2017	Proportion	5.2	1.2	232,380	53,628					0	0	0
4311	Redmond School District 2J	6/30/2017	Contribution	5.2	1.2	(154,626)	(35,682)) 0	0	-	0
4311	Redmond School District 2J	6/30/2016	Proportion	5.3	0.3	(155,305)	(8,790)				0	0	-	0
4311 4311	Redmond School District 2J	6/30/2016	Contribution	5.3	0.3	(473,658)	(26,813)				0	0	-	0
4311 4311	Redmond School District 2J Redmond School District 2J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	427,140 (130,119)	0	,			0	0	-	0
4311 4312	Reedsport School District Reedsport School District	6/30/2015	Proportion	5.3 5.4	0.0 4.4	(130,119)	(78,278)			•) (17,790	•		0
4312	Reedsport School District	6/30/2020	Contribution	5.4	4.4	(144,118)	(117,429)							0
4312	Reedsport School District	6/30/2019	Proportion	5.3	3.3	739,574	460,490							ő
4312	Reedsport School District	6/30/2019	Contribution	5.3	3.3	(275,169)	(171,331)) 0	0
4312	Reedsport School District	6/30/2018	Proportion	5.2	2.2	(527,075)	(222,992)	(101,361)	(101,361	(101,361)	(20,270) 0	0	0
4312	Reedsport School District	6/30/2018	Contribution	5.2	2.2	(210,023)	(88,856)	(40,389)	(40,389) (40,389)	(8,078)) 0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number 4312	Employer Name Reedsport School District	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 1.2	Outflow/(Inflow) 1,034,445	Outflow/(Inflow) 238,717	Expense 198,932	Expense 198,932	Expense 39,785	Expense	Expense	Expense 0	Subsequent Expens
4312	Reedsport School District	6/30/2017	Contribution	5.2	1.2	(222,015)	(51,235)	(42,695)	(42,695)	(8,540)	0	0	0	
4312	Reedsport School District	6/30/2016	Proportion	5.3	0.3	(300,635)	(17,015)	(56,724)	(17,015)	0	0	0	0	
4312	Reedsport School District	6/30/2016	Contribution	5.3	0.3	(143,188)	(8,103)	(27,017)	(-,,	0	0	0	0	
4312	Reedsport School District	6/30/2015	Proportion	5.3	0.0	443,832	0	25,122	0	0	0	0	0	
4312 4313	Reedsport School District	6/30/2015	Contribution	5.3 5.4	0.0 4.4	(151,056)	0 (943,103)	(8,551) (214,342)	0 (214,342)	0 (214,342)	0 (214,342)	0 (214,342)	0 (85,735)	
4313	Forest Grove School District Forest Grove School District	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	(1,157,445) 592,899	483,103)	(214,342) 109,796	(214,342) 109,796	109,796	(214,342)	109,796	(85,735) 43,919	
4313	Forest Grove School District	6/30/2019	Proportion	5.3	3.3	(3,692,257)	(2,298,953)	(696,652)	(696,652)	(696,652)	(696,652)	(208,997)	43,313	
4313	Forest Grove School District	6/30/2019	Contribution	5.3	3.3	2,940,937	1,831,149	554,894	554,894	554,894	554,894	166,467	0	
4313	Forest Grove School District	6/30/2018	Proportion	5.2	2.2	(330,470)	(139,814)	(63,552)	(63,552)	(63,552)	(12,710)		0	
4313	Forest Grove School District	6/30/2018	Contribution	5.2	2.2	(667,655)	(282,470)	(128,395)	(128,395)	(128,395)	(25,680)	0	0	
4313	Forest Grove School District	6/30/2017	Proportion	5.2	1.2	1,282,510	295,962	246,637	246,637	49,325	0	0	0	
4313	Forest Grove School District	6/30/2017	Contribution	5.2	1.2	93,950	21,682	18,067	18,067	3,615	0	0	0	
4313 4313	Forest Grove School District Forest Grove School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	719,466 (308,126)	40,726 (17,441)	135,748 (58,137)	40,726 (17,441)	0	0	0	0	
4313	Forest Grove School District Forest Grove School District	6/30/2016	Proportion	5.3	0.3	1.079.898	(17,441)	(58,137)	(17,441)	0	0	0	0	
4313	Forest Grove School District	6/30/2015	Contribution	5.3	0.0	(105,853)	0	(5.993)	0	0	0	0	0	
4314	Willamina School District 30J	6/30/2020	Proportion	5.4	4.4	(753,521)	(613,980)	(139.541)	(139,541)	(139,541)	(139,541)	(139,541)	(55,816)	
4314	Willamina School District 30J	6/30/2020	Contribution	5.4	4.4	237,205	193,278	43,927	43,927	43,927	43,927	43,927	17,570	
4314	Willamina School District 30J	6/30/2019	Proportion	5.3	3.3	331,966	206,696	62,635	62,635	62,635	62,635	18,791	0	
4314	Willamina School District 30J	6/30/2019	Contribution	5.3	3.3	(356,096)	(221,720)	(67,188)	(67,188)	(67,188)	(67,188)	(20,156)	0	
4314	Willamina School District 30J	6/30/2018	Proportion	5.2	2.2	170,737	72,235	32,834	32,834	32,834	6,567	0	0	
4314	Willamina School District 30J	6/30/2018	Contribution	5.2	2.2	132,768	56,172	25,532	25,532	25,532	5,108	0	0	
4314 4314	Willamina School District 30J Willamina School District 30J	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(359,260) 90,658	(82,908) 20,922	(69,088) 17,434	(69,088) 17,434	(13,820) 3,488	0	0	0	
4314	Willamina School District 30J	6/30/2016	Proportion	5.3	0.3	159,256	9,016	30,048	9,016	0,400	0	0	0	
4314	Willamina School District 30J	6/30/2016	Contribution	5.3	0.3	40,658	2,303	7,671	2,303	0	0	0	0	
4314	Willamina School District 30J	6/30/2015	Proportion	5.3	0.0	(337,707)	0	(19,117)		0	0	0	0	
4314	Willamina School District 30J	6/30/2015	Contribution	5.3	0.0	(38,685)	0	(2,190)	0	0	0	0	0	
4315	John Day School District	6/30/2020	Proportion	5.4	4.4	(525,296)	(428,019)	(97,277)	(97,277)	(97,277)	(97,277)		(38,911)	
4315	John Day School District	6/30/2020	Contribution	5.4	4.4	(179,020)	(145,868)	(33,152)		(33,152)	(33,152)		(13,260)	
4315	John Day School District	6/30/2019	Proportion	5.3	3.3 3.3	279,904	174,280	52,812	52,812	52,812	52,812	15,844	0	
4315 4315	John Day School District John Day School District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(107,257) (796,078)	(66,783) (336,802)	(20,237) (153,092)	(20,237) (153,092)	(20,237) (153,092)	(20,237) (30,618)	(6,072)	0	
4315	John Day School District	6/30/2018	Contribution	5.2	2.2	(95,343)	(40,338)	(18,335)	(18,335)	(18,335)	(3,668)		0	
4315	John Day School District	6/30/2017	Proportion	5.2	1.2	(487,987)	(112,611)	(93,844)	(93,844)	(18,767)	(0,000)	0	0	
4315	John Day School District	6/30/2017	Contribution	5.2	1.2	(35,894)	(8,282)	(6,903)	(6,903)	(1,379)	0	0	0	
4315	John Day School District	6/30/2016	Proportion	5.3	0.3	232,589	13,164	43,885	13,164	0	0	0	0	
4315	John Day School District	6/30/2016	Contribution	5.3	0.3	(121,128)	(6,858)	(22,854)	(6,858)	0	0	0	0	
4315	John Day School District	6/30/2015	Proportion	5.3	0.0	(28,086)	0	(1,591)	0	0	0	0	0	
4315 4316	John Day School District Tigard-Tualatin School District 23J	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	35,189 (2.566,426)	(2.091.162)	1,994 (475,264)	(475.264)	(475,264)	(475,264)	(475,264)	(190.106)	
4316 4316	Tigard-Tualatin School District 23J Tigard-Tualatin School District 23J	6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(2,566,426)	(2,091,162)	(475,264) 653,050	(475,264) 653,050	(475,264) 653,050	(475,264) 653,050	(475,264) 653,050	(190,106)	
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	5.3	3.3	(5,217,006)	(3,248,324)	(984,341)	(984,341)	(984,341)	(984,341)	(295,301)	201,220	
4316	Tigard-Tualatin School District 23J	6/30/2019	Contribution	5.3	3.3	(195,177)	(121,525)	(36,826)	(36,826)	(36,826)	(36,826)	(11,047)	0	
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	5.2	2.2	(1,122,352)	(474,841)	(215,837)	(215,837)	(215,837)	(43,167)	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2018	Contribution	5.2	2.2	481,153	203,566	92,529	92,529	92,529	18,508	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	5.2	1.2	2,309,582	532,982	444,150	444,150	88,832	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2017	Contribution	5.2 5.3	1.2 0.3	1,471,860	339,660	283,050	283,050	56,610	0	0	0	
4316 4316	Tigard-Tualatin School District 23J Tigard-Tualatin School District 23J	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(4,083,603) 1,890,661	(231,148) 107,021	(770,491) 356,728	(231,148) 107,021	0	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2015	Proportion	5.3	0.0	(5,949,988)	107,021	(336,793)	107,021	0	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2015	Contribution	5.3	0.0	1,465,916	0	82,976	0	0	0	0	0	
4317	Sherwood School District 88J	6/30/2020	Proportion	5.4	4.4	(1,957,502)	(1,595,002)	(362,500)	(362,500)	(362,500)	(362,500)	(362,500)	(145,002)	
4317	Sherwood School District 88J	6/30/2020	Contribution	5.4	4.4	1,092,229	889,964	202,265	202,265	202,265	202,265	202,265	80,904	
4317	Sherwood School District 88J	6/30/2019	Proportion	5.3	3.3	(2,099,062)	(1,306,964)	(396,049)	(396,049)	(396,049)	(396,049)	(118,817)	0	
4317	Sherwood School District 88J	6/30/2019	Contribution	5.3	3.3	(390,213)	(242,963)	(73,625)		(73,625)	(73,625)		0	
4317 4317	Sherwood School District 88J Sherwood School District 88J	6/30/2018	Proportion	5.2	2.2	(434,644) 74,824	(183,889) 31,657	(83,585) 14.389	(83,585) 14,389	(83,585) 14,389	(16,719) 2.879	0	0	
4317 4317	Sherwood School District 88J Sherwood School District 88J	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	74,824 (321,589)	31,657 (74,213)	14,389 (61.844)	14,389 (61.844)	14,389 (12,369)	2,879	0	0	
4317 4317	Sherwood School District 88J Sherwood School District 88J	6/30/2017	Proportion Contribution	5.2	1.2 1.2	(321,589) 474,347	(74,213) 109,463	(61,844) 91,221	(61,844) 91,221	(12,369) 18,242	0	0	0	
4317	Sherwood School District 88J	6/30/2016	Proportion	5.3	0.3	(567,531)	(32,126)	(107,081)	(32,126)	10,242	0	0	0	
4317	Sherwood School District 88J	6/30/2016	Contribution	5.3	0.3	404,211	22,881	76,266	22,881	0	0	0	0	
4317	Sherwood School District 88J	6/30/2015	Proportion	5.3	0.0	(1,822,496)	0	(103,161)	0	0	0	0	0	
4317	Sherwood School District 88J Rainier School District 13	6/30/2015	Contribution	5.3	0.0	456,680	0	25,850	0	0	0	0	0	
4320		6/30/2020	Proportion	5.4	4.4	(686,598)	(559,450)	(127,148)	(127,148)	(127,148)	(127,148)	(127,148)	(50,858)	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Management D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4320	Rainier School District 13	6/30/2020	Contribution	5.4	4.4	(273,553)	(222,895)	(50,658)	(50,658)	(50,658)	(50,658)	(50,658)	(20,263)	0
4320	Rainier School District 13	6/30/2019	Proportion	5.3	3.3	1,409,444	877,578	265,933	265,933	265,933	265,933	79,779	0	0
4320 4320	Rainier School District 13 Rainier School District 13	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(440,861) (995,613)	(274,499) (421,221)	(83,181) (191,464)	(83,181) (191,464)	(83,181) (191,464)	(83,181) (38,293)	(24,956)	0	0
4320	Rainier School District 13	6/30/2018	Contribution	5.2	2.2	(121,946)	(51,593)		(23,451)	(23,451)	(4,691)	0	0	0
4320	Rainier School District 13	6/30/2017	Proportion	5.2	1.2	243,327	56,151	46,794	46,794	9,357	(4,031)	0	0	0
4320	Rainier School District 13	6/30/2017	Contribution	5.2	1.2	(203,740)	(47,016)	(39,181)	(39,181)	(7,835)	0	0	ō	0
4320	Rainier School District 13	6/30/2016	Proportion	5.3	0.3	(224,921)	(12,731)	(42,438)	(12,731)	0	0	0	0	0
4320	Rainier School District 13	6/30/2016	Contribution	5.3	0.3	(188,607)	(10,677)		(10,677)	0	0	0	0	0
4320	Rainier School District 13	6/30/2015	Proportion	5.3	0.0	340,261	0	19,261	0	0	0	0	0	0
4320 4321	Rainier School District 13	6/30/2015	Contribution	5.3	0.0 4.4	(157,820)	(2,483,409)	(8,935)	(564,411)	(FGA 411)	(EGA 411)	(564,411)	(225,765)	0
4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4	(3,047,820) (1,686,384)	(2,463,409)	(564,411) (312,293)	(312,293)	(564,411) (312,293)	(564,411) (312,293)	(312,293)	(124,919)	0
4321	North Clackamas School District 12	6/30/2019	Proportion	5.3	3.3	2,292,017	1,427,105	432,456	432,456	432,456	432.456	129,737	(124,515)	0
4321	North Clackamas School District 12	6/30/2019	Contribution	5.3	3.3	(5,532,504)	(3,444,766)	(1,043,869)	(1,043,869)	(1,043,869)	(1,043,869)	(313,159)	0	0
4321	North Clackamas School District 12	6/30/2018	Proportion	5.2	2.2	(6,351,706)	(2,687,260)	(1,221,482)	(1,221,482)	(1,221,482)	(244,296)	o o	0	0
4321	North Clackamas School District 12	6/30/2018	Contribution	5.2	2.2	(5,782,564)	(2,446,468)		(1,112,032)	(1,112,032)	(222,404)	0	0	0
4321	North Clackamas School District 12	6/30/2017	Proportion	5.2	1.2	14,237,736	3,285,632	2,738,026	2,738,026	547,606	0	0	0	0
4321	North Clackamas School District 12	6/30/2017	Contribution	5.2	1.2	(5,060,378)	(1,167,778)		(973,150)	(194,628)	0	0	0	0
4321 4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	5,846,599 (4,664,834)	330,939 (264,049)	1,103,132 (880,157)	330,939 (264,049)	0	0	0	0	0
4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2015	Proportion	5.3	0.3	(4,664,834) 6,092,542	(264,049)	344,862	(264,049)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2015	Contribution	5.3	0.0	(2,955,630)	0	(167,300)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2020	Proportion	5.4	4.4	349,057	284,417	64,640	64,640	64,640	64,640	64,640	25,857	0
4323	Estacada School District 108	6/30/2020	Contribution	5.4	4.4	(128,021)	(104,313)	(23,708)	(23,708)	(23,708)	(23,708)	(23,708)	(9,481)	0
4323	Estacada School District 108	6/30/2019	Proportion	5.3	3.3	(210,733)	(131,211)	(39,761)	(39,761)	(39,761)	(39,761)	(11,928)	0	0
4323	Estacada School District 108	6/30/2019	Contribution	5.3	3.3	(464,517)	(289,227)	(87,645)	(87,645)	(87,645)	(87,645)	(26,292)	0	0
4323	Estacada School District 108	6/30/2018	Proportion	5.2	2.2	(1,140,163)	(482,377)	(219,262)	(219,262)	(219,262)	(43,853)	0	0	0
4323 4323	Estacada School District 108 Estacada School District 108	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	(452,272) 1,168,666	(191,347) 269,694	(86,975) 224,743	(86,975) 224,743	(86,975)	(17,397)	0	0	0
4323	Estacada School District 108 Estacada School District 108	6/30/2017	Proportion Contribution	5.2	1.2	(425,090)	(98,098)	(81,748)	(81,748)	44,951 (16,350)	0	0	0	0
4323	Estacada School District 108	6/30/2016	Proportion	5.3	0.3	(82,666)	(4.681)	(15,597)	(4.681)	(10,330)	0	0	0	0
4323	Estacada School District 108	6/30/2016	Contribution	5.3	0.3	(230,981)	(13,076)		(13,076)	0	0	Ö	0	0
4323	Estacada School District 108	6/30/2015	Proportion	5.3	0.0	(343,903)	0	(19,468)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2015	Contribution	5.3	0.0	(133,587)	0	(7,562)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2020	Proportion	5.4	4.4	(2,176,119)	(1,773,134)		(402,985)	(402,985)	(402,985)	(402,985)	(161,194)	0
4324	Centennial School District 28	6/30/2020	Contribution	5.4	4.4	1,770,269	1,442,441	327,828	327,828	327,828	327,828	327,828	131,129	0
4324 4324	Centennial School District 28 Centennial School District 28	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(7,112,573) 1,048,458	(4,428,583) 652,814	(1,341,995) 197.822	(1,341,995) 197,822	(1,341,995) 197,822	(1,341,995) 197,822	(402,598) 59.348	0	0
4324	Centennial School District 28	6/30/2018	Proportion	5.2	2.2	(810,716)	(342,995)	(155,907)	(155,907)	(155,907)	(31,181)	39,348	0	0
4324	Centennial School District 28	6/30/2018	Contribution	5.2	2.2	(101,230)	(42,829)	(19,467)	(19.467)	(19,467)	(3,895)	0	Ö	Ö
4324	Centennial School District 28	6/30/2017	Proportion	5.2	1.2	(1,477,845)	(341,041)	(284,201)	(284,201)	(56,840)	0	0	0	0
4324	Centennial School District 28	6/30/2017	Contribution	5.2	1.2	1,555,388	358,936	299,113	299,113	59,823	0	0	0	0
4324	Centennial School District 28	6/30/2016	Proportion	5.3	0.3	(5,869,127)	(332,217)	(1,107,382)	(332,217)	0	0	0	0	0
4324	Centennial School District 28	6/30/2016	Contribution	5.3	0.3	1,887,143	106,818	356,065	106,818	0	0	0	0	0
4324 4324	Centennial School District 28 Centennial School District 28	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(5,347,141) 1,312,697	0	(302,666) 74,302	0	0	0	0	0	0
4324	Harney County School District 3	6/30/2020	Proportion	5.4	4.4	1,312,097	0	74,302	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Contribution	5.4	4.4	6,566	5,350	1,216	1,216	1,216	1,216	1,216	486	0
4326	Harney County School District 3	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Contribution	5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
4326 4326	Harney County School District 3 Harney County School District 3	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2020	Proportion	5.4	4.4	(136,273)	(111,037)		(25,236)	(25,236)	(25,236)	(25,236)	(10,093)	0
4327	Jordan Valley School District 3	6/30/2020	Contribution	5.4	4.4	53,066	43,239	9,827	9,827	9,827	9,827	9,827	3,931	0
4327	Jordan Valley School District 3	6/30/2019	Proportion	5.3	3.3	5,047	3,143	952	952	952	952	287	0	0
4327 4327	Jordan Valley School District 3 Jordan Valley School District 3	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(15,498) 82,022	(9,650) 34,703	(2,924) 15,773	(2,924) 15,773	(2,924) 15,773	(2,924) 3,157	(878)	0	0
4327	Jordan Valley School District 3 Jordan Valley School District 3	6/30/2018	Contribution	5.2 5.2	2.2	82,022 9,267	34,703	15,773	15,773	15,773	3,157 357	0	0	0
4021		6/30/2017	Proportion	5.2	1.2	183,908	42,440	35,367	35,367	7,073	0	0	0	0
4327	Jordan Valley School District 3													

Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number 4327	Employer Name	Recognition		Amortization Period	Period 0.3		Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4327	Jordan Valley School District 3 Jordan Valley School District 3	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	(202,030) 82,506	(11,435) 4.671	(38,119) 15,567	(11,435) 4.671	0	0	0	0	(
4327	Jordan Valley School District 3	6/30/2015	Proportion	5.3	0.0	(200,702)	4,071	(11,362)	4,071	0	0	0	0	(
4327	Jordan Valley School District 3	6/30/2015	Contribution	5.3	0.0	(7,607)	0	(432)	0	0	Ö	0	0	Č
4329	Gervais School District 1	6/30/2020	Proportion	5.4	4.4	(519,769)	(423,515)		(96,254)	(96,254)	(96,254)	(96,254)	(38,499)	Ċ
4329	Gervais School District 1	6/30/2020	Contribution	5.4	4.4	(527,638)	(429,927)	(97,711)	(97,711)	(97,711)	(97,711)	(97,711)	(39,083)	(
4329	Gervais School District 1	6/30/2019	Proportion	5.3	3.3	710,829	442,591	134,119	134,119	134,119	134,119	40,234	0	(
4329	Gervais School District 1	6/30/2019	Contribution	5.3	3.3	(521,745)	(324,861)	(98,442)	(98,442)	(98,442)	(98,442)	(29,535)	0	(
4329	Gervais School District 1	6/30/2018	Proportion	5.2	2.2	(595,007)	(251,735)		(114,424)	(114,424)		0	0	(
4329 4329	Gervais School District 1 Gervais School District 1	6/30/2018 6/30/2017	Contribution	5.2	2.2 1.2	(339,153) (158,967)	(143,487)		(65,222) (30,571)	(65,222)	(13,043)	0	0	(
4329 4329	Gervais School District 1 Gervais School District 1	6/30/2017	Proportion Contribution	5.2 5.2	1.2	(354,292)	(36,683) (81,760)		(68,133)	(6,112) (13,627)	0	0	0	(
4329	Gervais School District 1	6/30/2017	Proportion	5.3	0.3	145,518	8,238	27,456	8,238	(13,027)	0	0	0	(
4329	Gervais School District 1	6/30/2016	Contribution	5.3	0.3	(371,722)	(21,042)		(21,042)	0	0	0	0	(
4329	Gervais School District 1	6/30/2015	Proportion	5.3	0.0	384.281	(= 1,0 1.2)	21,751	(= 1,0 1=)	0	0	0	0	·
4329	Gervais School District 1	6/30/2015	Contribution	5.3	0.0	(257,477)	0	(14,572)	0	0	Ö	0	0	Ċ
4330	Vale School District 84	6/30/2020	Proportion	5.4	4.4	(857,708)	(698,873)	(158,835)	(158,835)	(158,835)	(158,835)	(158,835)	(63,533)	(
4330	Vale School District 84	6/30/2020	Contribution	5.4	4.4	353,843	288,317	65,526	65,526	65,526	65,526	65,526	26,213	(
4330	Vale School District 84	6/30/2019	Proportion	5.3	3.3	(847,244)	(527,530)		(159,857)	(159,857)	(159,857)	(47,959)	0	(
4330	Vale School District 84	6/30/2019	Contribution	5.3	3.3	6,254	3,894	1,180	1,180	1,180	1,180	354	0	(
4330 4330	Vale School District 84	6/30/2018	Proportion	5.2	2.2	(164,441)	(69,572)		(31,623)	(31,623)	(6,326)	0	0	(
4330 4330	Vale School District 84	6/30/2018	Contribution	5.2 5.2	2.2 1.2	78,771	33,327	15,148	15,148 (25,740)	15,148	3,031	0	0	(
4330	Vale School District 84 Vale School District 84	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2	(133,848) 215,750	(30,888) 49,790	(25,740) 41,490	(25,740) 41,490	(5,148) 8,300	0	0	0	(
4330	Vale School District 84	6/30/2017	Proportion	5.3	0.3	(853,441)	(48,306)	(161,027)	(48,306)	0,300	0	0	0	(
4330	Vale School District 84	6/30/2016	Contribution	5.3	0.3	288,632	16,337	54,459	16,337	0	0	0	0	(
4330	Vale School District 84	6/30/2015	Proportion	5.3	0.0	(541,581)	0	(30,656)	0	0	0	0	0	·
4330	Vale School District 84	6/30/2015	Contribution	5.3	0.0	191,906	0	10,861	0	0	0	0	0	Ċ
4331	Molalla River School District	6/30/2020	Proportion	5.4	4.4	(2,295,048)	(1,870,039)	(425,009)	(425,009)	(425,009)	(425,009)	(425,009)	(170,003)	(
4331	Molalla River School District	6/30/2020	Contribution	5.4	4.4	(1,085,991)	(884,882)		(201,109)	(201,109)	(201,109)		(80,446)	(
4331	Molalla River School District	6/30/2019	Proportion	5.3	3.3	2,428,898	1,512,332	458,283	458,283	458,283	458,283	137,483	0	(
4331	Molalla River School District	6/30/2019	Contribution	5.3	3.3	(1,463,781)	(911,411)		(276,185)	(276,185)	(276,185)	(82,856)	0	(
4331 4331	Molalla River School District	6/30/2018	Proportion	5.2 5.2	2.2 2.2	(2,955,558)	(1,250,427)		(568,377)	(568,377)	(113,673)	0	0	(
4331	Molalla River School District Molalla River School District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	(762,240) 2,754,052	(322,485) 635,552	(146,585) 529,625	(146,585) 529,625	(146,585) 105,927	(29,315)	0	0	(
4331	Molalla River School District	6/30/2017	Contribution	5.2	1.2	(1,000,681)	(230,925)		(192,439)	(38,486)	0	0	0	(
4331	Molalla River School District	6/30/2016	Proportion	5.3	0.3	1.341.814	75,954	253,172	75,954	(00,400)	0	0	0	(
4331	Molalla River School District	6/30/2016	Contribution	5.3	0.3	(460,705)	(26,080)		(26,080)	0	Ö	0	0	Č
4331	Molalla River School District	6/30/2015	Proportion	5.3	0.0	1,924,034	0	108,909	0	0	0	0	0	Ċ
4331	Molalla River School District	6/30/2015	Contribution	5.3	0.0	(283,392)	0	(16,042)	0	0	0	0	0	(
4332	Gresham-Barlow School District 10	6/30/2020	Proportion	5.4	4.4	(8,293,394)	(6,757,580)		(1,535,814)	(1,535,814)	(1,535,814)		(614,324)	
4332	Gresham-Barlow School District 10	6/30/2020	Contribution	5.4	4.4	(189,606)	(154,494)		(35,112)	(35,112)	(35,112)	(35,112)	(14,046)	
4332	Gresham-Barlow School District 10	6/30/2019	Proportion	5.3	3.3	189,028	117,696	35,666	35,666	35,666	35,666	10,698	0	(
4332 4332	Gresham-Barlow School District 10	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(3,241,030)	(2,018,000)		(611,515)	(611,515)	(611,515)	(183,455)	0	(
4332	Gresham-Barlow School District 10 Gresham-Barlow School District 10	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(6,476,731) (2,230,452)	(2,740,156) (943,653)		(1,245,525) (428,933)	(1,245,525) (428,933)	(249,106) (85,787)	0	0	(
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	5.2	1.2	3,424,840	790,348	658,623	658,623	131,725	(05,767)	0	0	(
4332	Gresham-Barlow School District 10	6/30/2017	Contribution	5.2	1.2	(1,887,071)	(435,479)	(362,898)	(362,898)	(72,581)	Ö	0	0	Č
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	5.3	0.3	(823,946)	(46,636)		(46,636)	(-=,)	0	0	0	·
4332	Gresham-Barlow School District 10	6/30/2016	Contribution	5.3	0.3	(1,428,232)	(80,842)		(80,842)	0	0	0	0	Ċ
4332	Gresham-Barlow School District 10	6/30/2015	Proportion	5.3	0.0	245,166	0	13,876	0	0	0	0	0	(
4332	Gresham-Barlow School District 10	6/30/2015	Contribution	5.3	0.0	(1,005,582)	0	(56,922)	0	0	0	0	0	(
4333	Canby School District	6/30/2020	Proportion	5.4	4.4	(2,505,394)	(2,041,432)		(463,962)	(463,962)	(463,962)		(185,584)	
4333	Canby School District	6/30/2020	Contribution	5.4	4.4	(1,615,080)	(1,315,991)		(299,089)	(299,089)	(299,089)		(119,635)	
4333 4333	Canby School District	6/30/2019	Proportion	5.3 5.3	3.3 3.3	4,056,876	2,525,980	765,448 (452,050)	765,448	765,448 (452,050)	765,448 (452,050)	229,636	0	
4333	Canby School District Canby School District	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(2,395,866) (3,295,615)	(1,491,766) (1,394,299)		(452,050) (633,772)	(452,050)	(452,050)	(135,616)	0	
4333	Canby School District	6/30/2018	Contribution	5.2	2.2	(1,942,613)	(821,876)		(373,579)	(373,579)	(74,718)	0	0	
4333	Canby School District	6/30/2017	Proportion	5.2	1.2	3,644,617	841,065	700,888	700,888	140,177	(/+,/10) O	. 0	0	
4333	Canby School District	6/30/2017	Contribution	5.2	1.2	(1,976,347)	(456,079)		(380,067)	(76,012)	0	0	0	
4333	Canby School District	6/30/2016	Proportion	5.3	0.3	2,767,114	156,629	522,097	156,629	0	0	0	0	
4333	Canby School District	6/30/2016	Contribution	5.3	0.3	(1,599,256)	(90,526)		(90,526)	0	ő	0	0	
4333	Canby School District	6/30/2015	Proportion	5.3	0.0	950,957	0	53,827	0	0	0	0	0	
4333	Canby School District	6/30/2015	Contribution	5.3	0.0	(863,128)	0	(48,858)	0	0	0	0	0	(
4334	Cascade School District 5	6/30/2020	Proportion	5.4	4.4	(41,483)	(33,801)		(7,682)	(7,682)	(7,682)		(3,073)	
4334	Cascade School District 5	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(574,379) 1,494,477	(468,013) 930,523	(106,366) 281,977	(106,366)	(106,366)	(106,366)	(106,366)	(42,549)	
4334	Cascade School District 5	6/30/2019	Proportion						281,977	281,977	281,977	84,592	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4334 4334	Cascade School District 5 Cascade School District 5	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(901,905) (450,257)	(561,563) (190,493)		(170,171) (86,588)	(170,171) (86,588)	(170,171) (17,317)	(51,050)	0	0
4334	Cascade School District 5 Cascade School District 5	6/30/2018	Proportion Contribution	5.2 5.2	2.2	(450,257)	(190,493)		(135,280)	(135,280)	(17,317)	0	0	0
4334	Cascade School District 5	6/30/2017	Proportion	5.2	1.2	987,193	227,813	189,845	189,845	37,968	(27,055)	0	0	0
4334	Cascade School District 5	6/30/2017	Contribution	5.2	1.2	(632,258)	(145,906)	(121,588)	(121,588)	(24,318)	0	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	5.3	0.3	306,438	17,348	57,818	17,348	(21,010)	0	0	0	0
4334	Cascade School District 5	6/30/2016	Contribution	5.3	0.3	(685,162)	(38,782)		(38,782)	0	ō	0	0	0
4334	Cascade School District 5	6/30/2015	Proportion	5.3	0.0	1,213,273	0	68,678	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2015	Contribution	5.3	0.0	(453,885)	0	(25,690)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Proportion	5.4	4.4	(620,219)	(505,364)		(114,855)	(114,855)	(114,855)	(114,855)	(45,944)	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Contribution	5.4	4.4	(664,234)	(541,228)		(123,006)	(123,006)	(123,006)	(123,006)	(49,204)	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Proportion	5.3	3.3	1,857,374	1,156,478	350,448	350,448	350,448	350,448	105,134	0	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Contribution	5.3	3.3	(928,966)	(578,412)		(175,277)	(175,277)	(175,277)	(52,581)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	5.2	2.2	(713,486)	(301,859)		(137,209)	(137,209)	(27,441)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Contribution	5.2	2.2	(735,954)	(311,364)		(141,530)	(141,530)	(28,304)	0	0	0
4335 4335	Milton-Freewater Unified School District 7 Milton-Freewater Unified School District 7	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	684,184 (629,594)	157,888 (145,290)	131,574 (121,076)	131,574 (121,076)	26,314 (24,214)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	5.3	0.3	(301,996)	(17,096)		(17.096)	(24,214)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Contribution	5.3	0.3	(505,711)	(28,626)		(28,626)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Proportion	5.3	0.0	777.483	(20,020)	44.008	(20,020)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Contribution	5.3	0.0	(396,590)	0	(22,450)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2020	Proportion	5.4	4.4	433,172	352,955	80,217	80,217	80,217	80,217	80,217	32,087	0
4336	Nestucca Valley School District 101	6/30/2020	Contribution	5.4	4.4	81,758	66,618	15,140	15,140	15.140	15,140	15.140	6,058	0
4336	Nestucca Valley School District 101	6/30/2019	Proportion	5.3	3.3	(320,754)	(199,714)		(60,520)	(60,520)	(60,520)	(18,154)	0	0
4336	Nestucca Valley School District 101	6/30/2019	Contribution	5.3	3.3	(27,439)	(17,085)		(5,177)	(5,177)	(5,177)	(1,554)	0	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	5.2	2.2	(295,950)	(125,211)	(56,913)	(56,913)	(56,913)	(11,385)	0	0	0
4336	Nestucca Valley School District 101	6/30/2018	Contribution	5.2	2.2	(47,944)	(20,284)		(9,220)	(9,220)	(1,844)	0	0	0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	5.2	1.2	(185,791)	(42,875)		(35,729)	(7,146)	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2017	Contribution	5.2	1.2	28,629	6,605	5,506	5,506	1,099	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	5.3	0.3	(248,536)	(14,066)		(14,066)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2016	Contribution	5.3	0.3	13,206	746	2,492	746	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2015	Proportion	5.3	0.0	(436,797)	0	(24,722)	0	0	0	0	0	0
4336 4337	Nestucca Valley School District 101 Sherman County School District	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	60,253 (416,915)	(339,709)	3,413 (77,206)	(77,206)	(77,206)	(77,206)	(77,206)	(30,885)	0
4337	Sherman County School District	6/30/2020	Contribution	5.4	4.4	1,773,318	1,444,926	328,392	328,392	328,392	328,392	328,392	131,358	0
4337	Sherman County School District	6/30/2019	Proportion	5.3	3.3	(466,571)	(290,507)		(88,032)	(88,032)	(88,032)	(26,411)	0	0
4337	Sherman County School District	6/30/2019	Contribution	5.3	3.3	71,758	44,680	13,539	13,539	13,539	13,539	4,063	0	0
4337	Sherman County School District	6/30/2018	Proportion	5.2	2.2	(170,071)	(71,953)		(32,706)	(32,706)	(6,541)	0	0	0
4337	Sherman County School District	6/30/2018	Contribution	5.2	2.2	6,928	2,932	1,332	1,332	1,332	268	0	0	0
4337	Sherman County School District	6/30/2017	Proportion	5.2	1.2	(229,384)	(52,936)	(44,112)	(44,112)	(8,824)	0	0	0	0
4337	Sherman County School District	6/30/2017	Contribution	5.2	1.2	10,908	2,516	2,098	2,098	418	0	0	0	0
4337	Sherman County School District	6/30/2016	Proportion	5.3	0.3	(192,754)	(10,909)		(10,909)	0	0	0	0	0
4337	Sherman County School District	6/30/2016	Contribution	5.3	0.3	34,177	1,937	6,448	1,937	0	0	0	0	0
4337	Sherman County School District	6/30/2015	Proportion	5.3	0.0	(151,897)	0	(8,597)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2015	Contribution	5.3	0.0	59,400	0	3,360	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2020	Proportion	5.4	4.4	(2,898,131)	(2,361,440)		(536,691)	(536,691)	(536,691)	(536,691)	(214,676)	0
4338	Three Rivers U.J. School District	6/30/2020	Contribution	5.4 5.3	4.4	6,529	5,320	1,209	1,209	1,209	1,209	1,209	484	0
4338 4338	Three Rivers U J School District Three Rivers U J School District	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	528,801 (1,108,553)	329,253 (690,231)	99,774 (209,161)	99,774 (209,161)	99,774 (209,161)	99,774 (209,161)	29,931 (62,748)	0	0
4338	Three Rivers U J School District	6/30/2019	Proportion	5.2	2.2	(1,473,992)	(623.612)		(283.460)	(283,460)	(56.692)	(62,748)	0	0
4338	Three Rivers U J School District	6/30/2018	Contribution	5.2	2.2	(1,221,613)	(516.835)		(234,926)	(234,926)	(46.983)	0	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	5.2	1.2	458,393	105,785	88.152	88,152	17,633	(10,000)	0	0	0
4338	Three Rivers U J School District	6/30/2017	Contribution	5.2	1.2	333,525	76,969	64.139	64.139	12.830	0	0	0	0
4338	Three Rivers U J School District	6/30/2016	Proportion	5.3	0.3	25,148	1,423	4.745	1,423	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2016	Contribution	5.3	0.3	(408,122)	(23,102)		(23,102)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2015	Proportion	5.3	0.0	169,051	0	9,571	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2015	Contribution	5.3	0.0	26,368	0	1,493	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2020	Proportion	5.4	4.4	1,107,349	902,284	205,065	205,065	205,065	205,065	205,065	82,024	0
4339	Lebanon Community School District	6/30/2020	Contribution	5.4	4.4	725,085	590,810	134,275	134,275	134,275	134,275	134,275	53,710	0
4339	Lebanon Community School District	6/30/2019	Proportion	5.3	3.3	(523,310)	(325,834)	(98,738)	(98,738)	(98,738)	(98,738)	(29,620)	0	0
4339	Lebanon Community School District	6/30/2019	Contribution	5.3	3.3	145,532	90,614	27,459	27,459	27,459	27,459	8,237	0	0
4339	Lebanon Community School District	6/30/2018	Proportion	5.2	2.2	(1,490,317)	(630,520)		(286,599)	(286,599)	(57,322)	0	0	0
4339	Lebanon Community School District	6/30/2018	Contribution	5.2	2.2	587,594	248,597	112,999	112,999	112,999	22,599	0	0	0
4339	Lebanon Community School District	6/30/2017	Proportion	5.2	1.2	908,791	209,719	174,768	174,768	34,951	0	0	0	0
4339	Lebanon Community School District	6/30/2017	Contribution	5.2	1.2	632,808	146,032	121,694	121,694	24,338	0	0	0	0
4339 4339	Lebanon Community School District Lebanon Community School District	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(966,164) 1,056,040	(54,689)		(54,689)	0	0	0	0	0
		6/30/2016	Contribution				59,775	199,253	59,775	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4339	Lebanon Community School District	6/30/2015	Proportion	5.3	0.0	(3,723,040)	0	(210,740)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2015	Contribution	5.3	0.0	840,820	0	47,595	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2020	Proportion	5.4	4.4	(512,214)	(417,360)		(94,854)	(94,854)		(94,854)	(37,944)	0
4340	Monroe School District 1J	6/30/2020	Contribution	5.4	4.4	29,699	24,199		5,500	5,500	5,500	5,500	2,199	0
4340 4340	Monroe School District 1J	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(133,157)	(82,909)		(25,124)	(25,124)	(25,124)	(7,537)	0	0
4340 4340	Monroe School District 1J Monroe School District 1J	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(119,760) (562,542)	(74,568) (237,999)		(22,596) (108,181)	(22,596) (108,181)	(22,596) (21,637)	(6,780)	0	0
4340	Monroe School District 1J	6/30/2018	Contribution	5.2	2.2	(42,418)	(17,947)		(8,157)	(8,157)	(1,633)	0	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	5.2	1.2	(64,800)	(14,952)		(12,462)	(2,490)	(1,000)	0	Ö	0
4340	Monroe School District 1J	6/30/2017	Contribution	5.2	1.2	(67,387)	(15,551)		(12,959)	(2,592)	0	0	0	0
4340	Monroe School District 1J	6/30/2016	Proportion	5.3	0.3	171,341	9,701	32,328	9,701	0	0	0	0	0
4340	Monroe School District 1J	6/30/2016	Contribution	5.3	0.3	(28,634)	(1,619)		(1,619)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2015	Proportion	5.3	0.0	(266,890)	0	(15,105)	0	0	0	0	0	0
4340 4341	Monroe School District 1J Hillsboro School District 1J	6/30/2015	Contribution	5.3 5.4	0.0 4.4	8,964 (12,501,257)	(10,186,209)	509 (2,315,048)	(2,315,048)	(2,315,048)	(2,315,048)	(2,315,048)	0 (926,017)	0
4341	Hillsboro School District 1J	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	379,433	309,168	70,265	70,265	70,265	70,265	70,265	28,108	0
4341	Hillsboro School District 1J	6/30/2019	Proportion	5.3	3.3	(2,821,538)	(1,756,806)		(532,366)	(532,366)	(532,366)	(159,708)	20,100	0
4341	Hillsboro School District 1J	6/30/2019	Contribution	5.3	3.3	(4,411,138)	(2,746,558)		(832,290)	(832,290)	(832,290)	(249,688)	0	0
4341	Hillsboro School District 1J	6/30/2018	Proportion	5.2	2.2	(7,943,123)	(3,360,551)	(1,527,524)	(1,527,524)	(1,527,524)	(305,503)	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Contribution	5.2	2.2	(4,356,189)	(1,843,002)		(837,729)	(837,729)	(167,544)	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	5.2	1.2	7,248,687	1,672,775		1,393,978	278,797	0	0	0	0
4341 4341	Hillsboro School District 1J	6/30/2017	Contribution	5.2 5.3	1.2 0.3	(2,190,383)	(505,471)		(421,228)	(84,243)	0	0	0	0
4341	Hillsboro School District 1J Hillsboro School District 1J	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3	5,075,440 (2,455,804)	287,290 (139,009)		287,290 (139,009)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Proportion	5.3	0.0	4,233,304	(139,009)	239,619	(139,009)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Contribution	5.3	0.0	(1,178,693)	0		0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2020	Proportion	5.4	4.4	(902,993)	(735,772)		(167,221)	(167,221)	(167,221)	(167,221)	(66,888)	0
4342	North Santiam School District 29J	6/30/2020	Contribution	5.4	4.4	(591,393)	(481,876)	(109,517)	(109,517)	(109,517)	(109,517)	(109,517)	(43,808)	0
4342	North Santiam School District 29J	6/30/2019	Proportion	5.3	3.3	781,521	486,607	147,457	147,457	147,457	147,457	44,236	0	0
4342	North Santiam School District 29J	6/30/2019	Contribution	5.3	3.3	(1,233,207)	(767,845)		(232,681)	(232,681)	(232,681)	(69,802)	0	0
4342 4342	North Santiam School District 29J	6/30/2018	Proportion	5.2	2.2 2.2	(1,430,151)	(605,064) (269,896)		(275,029) (122,681)	(275,029)	(55,006)	0	0	0
4342 4342	North Santiam School District 29J North Santiam School District 29J	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	1.2	(637,939) 632,343	(269,896)	121,604	121,604	(122,681) 24,323	(24,534)	0	0	0
4342	North Santiam School District 29J	6/30/2017	Contribution	5.2	1.2	(1,080,333)	(249,309)		(207,756)	(41,553)	0	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	5.3	0.3	780,486	44,176	147,262	44,176	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2016	Contribution	5.3	0.3	(644,477)	(36,482)	(121,599)	(36,482)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2015	Proportion	5.3	0.0	670,627	0	37,962	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2015	Contribution	5.3	0.0	(484,424)	0	(27,419)	0	0	0	0	0	0
4343 4343	Harrisburg Sschool District 7	6/30/2020	Proportion	5.4 5.4	4.4 4.4	(1,436,571)	(1,170,539)	(266,032) 64.832	(266,032) 64,832	(266,032)	(266,032) 64,832	(266,032) 64,832	(106,411)	0
4343 4343	Harrisburg Sschool District 7 Harrisburg Sschool District 7	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	350,095 (1,455,831)	285,263 (906,461)		(274,685)	64,832 (274,685)	(274,685)	(82,406)	25,935	0
4343	Harrisburg Sschool District 7	6/30/2019	Contribution	5.3	3.3	(233,345)	(145,291)		(44,027)	(44,027)	(44,027)	(13,210)	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Proportion	5.2	2.2	210,002	88,847	40,385	40,385	40,385	8,077	0	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Contribution	5.2	2.2	142,673	60,362	27,437	27,437	27,437	5,488	0	0	0
4343	Harrisburg Sschool District 7	6/30/2017	Proportion	5.2	1.2	(470,788)	(108,644)		(90,536)	(18,108)	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2017	Contribution	5.2	1.2	161,854	37,350		31,126	6,224	0	0	0	0
4343 4343	Harrisburg Sschool District 7 Harrisburg Sschool District 7	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(559,332) 150.185	(31,662) 8,500		(31,662) 8,500	0	0	0	0	0
4343	Harrisburg Sschool District 7 Harrisburg Sschool District 7	6/30/2015	Proportion	5.3 5.3	0.3	(662,749)	8,500	(37,514)	8,500	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2015	Contribution	5.3	0.0	137,642	0	7,792	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2020	Proportion	5.4	4.4	147,676	120,329		27,347	27,347	27,347	27,347	10,941	0
4344	South Wasco County School District 1	6/30/2020	Contribution	5.4	4.4	158,124	128,842		29,282	29,282	29,282	29,282	11,714	0
4344	South Wasco County School District 1	6/30/2019	Proportion	5.3	3.3	(478,425)	(297,887)		(90,269)	(90,269)	(90,269)	(27,080)	0	0
4344	South Wasco County School District 1	6/30/2019	Contribution	5.3	3.3	102,054	63,544	19,255	19,255	19,255	19,255	5,779	0	0
4344	South Wasco County School District 1	6/30/2018	Proportion	5.2	2.2	138,100	58,426		26,558	26,558	5,310	0	0	0
4344 4344	South Wasco County School District 1 South Wasco County School District 1	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(32,424) (95,655)	(13,719) (22,075)		(6,235) (18,395)	(6,235) (3,680)	(1,249)	0	0	0
4344	South Wasco County School District 1 South Wasco County School District 1	6/30/2017	Contribution	5.2 5.2	1.2	(95,655) 87,579	20,211	16.842	16,842	(3,880)	0	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	5.3	0.3	(158,698)	(8,983)		(8,983)	0,309	0	0	0	0
4344	South Wasco County School District 1	6/30/2016	Contribution	5.3	0.3	49,906	2,826		2,826	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2015	Proportion	5.3	0.0	(243,945)	0	(13,810)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2015	Contribution	5.3	0.0	75,236	0	4,261	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Proportion	5.4	4.4	(1,922,815)	(1,566,738)		(356,077)	(356,077)	(356,077)	(356,077)	(142,430)	0
4345	Oregon Trail School District 46	6/30/2020	Contribution	5.4	4.4	3,025,748	2,465,424		560,324	560,324	560,324	560,324	224,128	0
4345 4345	Oregon Trail School District 46 Oregon Trail School District 46	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	(1,730,895) 343,343	(1,077,727) 213,779		(326,584) 64,782	(326,584) 64,782	(326,584) 64,782	(97,975) 19,433	0	0
4345	Oregon Trail School District 46 Oregon Trail School District 46	6/30/2018	Proportion	5.2	2.2	(1,134,535)	(479,995)		(218,180)	(218,180)		19,433	0	0
+343	5.5go./ Hall Colloor District 40	0/30/2010	. Toportion	0.2	۷.۷	(1,134,333)	(47 5,995)	(210,100)	(210,100)	(210,100)	(43,033)	U	U	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
4345	Oregon Trail School District 46	6/30/2018	Contribution	5.2	2.2	601,894	254,647	115,749	115,749	115,749	23,149	0	0	
4345	Oregon Trail School District 46	6/30/2017	Proportion	5.2 5.2	1.2 1.2	(1,157,531) 908,694	(267,123)		(222,602) 174,749	(44,521) 34,949	0	0	0	
4345 4345	Oregon Trail School District 46 Oregon Trail School District 46	6/30/2017 6/30/2016	Contribution Proportion	5.3	0.3	(3,321,146)	209,698 (187,991)		(187,991)	34,949	0	0	0	
4345	Oregon Trail School District 46	6/30/2016	Contribution	5.3	0.3	1,074,778	60,838		60,838	0	0	0	0	
4345	Oregon Trail School District 46	6/30/2015	Proportion	5.3	0.0	(2,937,907)	00,000		00,000	0	0	0	0	
4345	Oregon Trail School District 46	6/30/2015	Contribution	5.3	0.0	724,923	ő	41,033	0	0	0	ő	Ö	
4346	Knappa School District 4	6/30/2020	Proportion	5.4	4.4	207,547	169,112		38,435	38,435	38,435	38,435	15,372	
4346	Knappa School District 4	6/30/2020	Contribution	5.4	4.4	195,820	159,557	36,263	36,263	36,263	36,263	36,263	14,505	
4346	Knappa School District 4	6/30/2019	Proportion	5.3	3.3	(782,350)	(487,124)	(147,613)	(147,613)	(147,613)	(147,613)	(44,285)		
4346	Knappa School District 4	6/30/2019	Contribution	5.3	3.3	60,565	37,711		11,427	11,427	11,427	3,430	0	
4346	Knappa School District 4	6/30/2018	Proportion	5.2	2.2	244,767	103,554		47,071	47,071	9,412	0	0	
4346	Knappa School District 4	6/30/2018	Contribution	5.2	2.2	1,393	589		268	268	53	0	0	
4346	Knappa School District 4	6/30/2017	Proportion	5.2	1.2	(181,797)	(41,953)			(6,992)	0	0	0	
4346	Knappa School District 4	6/30/2017	Contribution	5.2	1.2	144,090	33,250		27,710	5,540	0	0	0	
4346 4346	Knappa School District 4 Knappa School District 4	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(315,934) 112,497	(17,884) 6,367		(17,884) 6,367	0	0	0	0	
4346	Knappa School District 4 Knappa School District 4	6/30/2015	Proportion	5.3	0.3	(184,796)	0,367		0,367	0	0	0	0	
4346	Knappa School District 4 Knappa School District 4	6/30/2015	Contribution	5.3	0.0	(184,796) 45.817	0	2,592	0	0	0	0	0	
4347	Clatskanie School District 6J	6/30/2020	Proportion	5.4	4.4	298,532	243,248		55,284	55,284	55,284	55,284	22.112	
4347	Clatskanie School District 6J	6/30/2020	Contribution	5.4	4.4	258,331	210,492		47.839	47.839	47.839	47.839		
4347	Clatskanie School District 6J	6/30/2019	Proportion	5.3	3.3	(1,202,294)	(748,598)		(226,848)	(226,848)	(226,848)	(68,054)		
4347	Clatskanie School District 6J	6/30/2019	Contribution	5.3	3.3	88,613	55,175		16,719	16,719	16,719	5,018	0	
4347	Clatskanie School District 6J	6/30/2018	Proportion	5.2	2.2	439,535	185,957	84,526	84,526	84,526	16,905	0	0	
4347	Clatskanie School District 6J	6/30/2018	Contribution	5.2	2.2	3,455	1,463		664	664	135	0	0	
4347	Clatskanie School District 6J	6/30/2017	Proportion	5.2	1.2	(204,383)	(47,167)		(39,304)	(7,863)	0	0	0	
4347	Clatskanie School District 6J	6/30/2017	Contribution	5.2	1.2	208,960	48,220		40,185	8,035	0	0	0	
4347	Clatskanie School District 6J	6/30/2016	Proportion	5.3	0.3	(517,270)	(29,280)		(29,280)	0	0	0	0	
4347	Clatskanie School District 6J	6/30/2016	Contribution	5.3	0.3	191,975	10,865		10,865	0	0	0	0	
4347 4347	Clatskanie School District 6J Clatskanie School District 6J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	(946,405) 101,423	0	(,,	0	0	0	0	0	
4347	Lourdes Charter School	6/30/2020	Proportion	5.4	4.4	78,247	63,757		14.490	14.490	14.490	14.490	0 5,797	
4348	Lourdes Charter School	6/30/2020	Contribution	5.4	4.4	24,886	20,277		4,609	4,609	4,609	4,609		
4348	Lourdes Charter School	6/30/2019	Proportion	5.3	3.3	(185,183)	(115,303)			(34,940)	(34,940)	(10,483)		
4348	Lourdes Charter School	6/30/2019	Contribution	5.3	3.3	28,122	17,510		5,306	5,306	5,306	1,592		
4348	Lourdes Charter School	6/30/2018	Proportion	5.2	2.2	(35,457)	(15,000)			(6,819)	(1,362)	0		
4348	Lourdes Charter School	6/30/2018	Contribution	5.2	2.2	(1,651)	(697)		(318)	(318)	(61)	0	0	
4348	Lourdes Charter School	6/30/2017	Proportion	5.2	1.2	(20,472)	(4,724)	(3,937)	(3,937)	(787)	°o′	0	0	
4348	Lourdes Charter School	6/30/2017	Contribution	5.2	1.2	5,573	1,285	1,072	1,072	213	0	0	0	
4348	Lourdes Charter School	6/30/2016	Proportion	5.3	0.3	(6,800)	(385)		(385)	0	0	0		
4348	Lourdes Charter School	6/30/2016	Contribution	5.3	0.3	11,658	658		658	0	0	0		
4348	Lourdes Charter School	6/30/2015	Proportion	5.3	0.0	(27,904)	0	(1,010)	0	0	0	0	•	
4348	Lourdes Charter School	6/30/2015	Contribution	5.3	0.0	5,980	0		0	0	0	0	0	
4350	Ridgeline Montessori	6/30/2020	Proportion	5.4	4.4 4.4	(97,178)	(79,182)			(17,996)	(17,996)	(17,996) 16,712		
4350	Ridgeline Montessori	6/30/2020	Contribution	5.4 5.3	3.3	90,245	73,533		16,712	16,712	16,712			
4350 4350	Ridgeline Montessori Ridgeline Montessori	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(122,134) 6,972	(76,046) 4,342		(23,044) 1,315	(23,044) 1,315	(23,044) 1,315	(6,914) 397	0	
4350	Ridgeline Montessori	6/30/2018	Proportion	5.2	2.2	11,527	4,876		2,217	2,217	442	397	-	
4350	Ridgeline Montessori	6/30/2018	Contribution	5.2	2.2	11,995	5,074		2,307	2,307	460	0	0	
4350	Ridgeline Montessori	6/30/2017	Proportion	5.2	1.2	35.092	8.100		6.748	1.352	0	0	o o	
4350	Ridgeline Montessori	6/30/2017	Contribution	5.2	1.2	29,780	6,872		5,727	1,145	0	0	0	
4350	Ridgeline Montessori	6/30/2016	Proportion	5.3	0.3	(108,496)	(6,141)			0	0	0	0	
4350	Ridgeline Montessori	6/30/2016	Contribution	5.3	0.3	39,646	2,246		2,246	0	0	0	0	
4350	Ridgeline Montessori	6/30/2015	Proportion	5.3	0.0	(50,539)	0	(2,000)	0	0	0	0	0	
4350	Ridgeline Montessori	6/30/2015	Contribution	5.3	0.0	22,488	0	1,210	0	0	0	. 0	0	
4351	The Village School	6/30/2020	Proportion	5.4	4.4	(70,869)	(57,745)			(13,124)	(13,124)			
4351	The Village School	6/30/2020	Contribution	5.4	4.4	11,175	9,106		2,069	2,069	2,069	2,069		
4351	The Village School	6/30/2019	Proportion	5.3	3.3	(1,993)	(1,241)		(376)	(376)	(376)	(113)		
4351 4351	The Village School The Village School	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(20,328) (200,231)	(12,658) (84,713)		(3,835)	(3,835)	(3,835) (7,701)	(1,153)	0	
		6/30/2018	Proportion									0	0	
4351 4351	The Village School The Village School	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	(8,340) 218,868	(3,528) 50,508		(1,604) 42,090	(1,604) 8.418	(320)	0	•	
4351	The Village School	6/30/2017	Contribution	5.2	1.2	(27,659)	(6,383)		42,090 (5,319)	(1,064)	0	0	•	
4351	The Village School	6/30/2017	Proportion	5.2	0.3	(27,059)	(6,383)		(5,319)	(1,064) n	0	0	0	
4351	The Village School	6/30/2016	Contribution	5.3	0.3	7,761	441		441	0	0	0	0	
4351	The Village School	6/30/2015	Proportion	5.3	0.0	(3,564)	0		0	0	0	0	•	
4331				5.3	0.0	(2,020)		(115)						



Exhibit I

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

June 30, 2021 Measurement Date

Employer		Measurement					Measurement Date	Recognized in	Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4352	Armadillo Technical Institute	6/30/2020	Proportion	5.4	4.4	2,373	1,934	439	439	439	439	439		0
4352	Armadillo Technical Institute	6/30/2020	Contribution	5.4	4.4	2,461	2,005		456	456	456	456		0
4352 4352	Armadillo Technical Institute Armadillo Technical Institute	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	91,390 536	56,904 334		17,243 101	17,243 101	17,243 101	5,175 31		0
4352	Armadillo Technical Institute	6/30/2018	Proportion	5.2	2.2	137,371	58,117		26,418	26,418	5,281	0		0
4352	Armadillo Technical Institute	6/30/2018	Contribution	5.2	2.2	17,650	7,468	3,394	3,394	3,394	680	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Proportion	5.2	1.2	(346,938)	(80,062)	(66,719)		(13,343)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Contribution	5.2	1.2	38,257	8,829	7,357	7,357	1,472	0	0	0	0
4352	Armadillo Technical Institute	6/30/2016	Proportion	5.3	0.3	(71,692)	(4,057)		(4,057)	0	0	0	0	0
4352 4352	Armadillo Technical Institute Armadillo Technical Institute	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	(825) 140,434	(45)	(156) 7,949	(45)	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2015	Proportion Contribution	5.3	0.0	15,159	0	7,949 859	0	0	0	0	0	0
4354	Opal Charter School	6/30/2020	Proportion	5.4	4.4	25,101	20,453		4,648	4,648	4,648	4,648		0
4354	Opal Charter School	6/30/2020	Contribution	5.4	4.4	42,690	34,784	7,906	7,906	7,906	7,906	7,906		0
4354	Opal Charter School	6/30/2019	Proportion	5.3	3.3	20,541	12,789	3,876	3,876	3,876	3,876	1,161	0	0
4354	Opal Charter School	6/30/2019	Contribution	5.3	3.3	9,445	5,881	1,782	1,782	1,782	1,782	535	0	0
4354	Opal Charter School	6/30/2018	Proportion	5.2	2.2	(148,265)	(62,729)			(28,512)		0	0	0
4354 4354	Opal Charter School Opal Charter School	6/30/2018	Contribution	5.2 5.2	2.2 1.2	13,931	5,894	2,679	2,679 (41,741)	2,679	536	0	0	0
4354	Opal Charter School	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	(217,053) (1,409)	(50,089) (325)		(41,741)	(8,348)	0	0	0	0
4354	Opal Charter School	6/30/2016	Proportion	5.3	0.3	211,575	11,975		11,975	(54)	0	0	0	0
4354	Opal Charter School	6/30/2016	Contribution	5.3	0.3	(17,138)	(968)		(968)	0	0	0	0	0
4354	Opal Charter School	6/30/2015	Proportion	5.3	0.0	18,223	· ó	1,033	, o	0	0	0	0	0
4354	Opal Charter School	6/30/2015	Contribution	5.3	0.0	28,583	0		0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2020	Proportion	5.4	4.4	(59,234)	(48,265)		(10,969)	(10,969)	(10,969)			0
4355 4355	Three Rivers Charter School	6/30/2020	Contribution	5.4	4.4	28,929	23,572		5,357	5,357	5,357	5,357	2,144 0	0
4355	Three Rivers Charter School Three Rivers Charter School	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	98,481 (14,403)	61,319 (8,967)	18,581 (2,718)	18,581 (2,718)	18,581 (2,718)	18,581 (2,718)	5,576 (813)		0
4355	Three Rivers Charter School	6/30/2018	Proportion	5.2	2.2	(143,324)	(60,638)			(27,562)	(5,514)		0	0
4355	Three Rivers Charter School	6/30/2018	Contribution	5.2	2.2	35,978	15,221	6,919	6,919	6,919	1,383	0	0	0
4355	Three Rivers Charter School	6/30/2017	Proportion	5.2	1.2	641	149	123	123	26	0	0	0	0
4355	Three Rivers Charter School	6/30/2017	Contribution	5.2	1.2	27,063	6,247	5,204	5,204	1,043	0	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	5.3	0.3	(6,184)	(349)		(349)	0	0	0	0	0
4355 4355	Three Rivers Charter School Three Rivers Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	33,270 (109,582)	1,885	6,277 (6,202)	1,885	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2015	Contribution	5.3	0.0	27,239	0	1,544	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2020	Proportion	5.4	4.4	27,200	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2020	Contribution	5.4	4.4	0	ō	0	0	0	ō	ō	ō	0
4358	Detroit Lake Charter School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4358 4358	Detroit Lake Charter School Detroit Lake Charter School	6/30/2018	Contribution	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017 6/30/2017	Proportion Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	•	0
4358	Detroit Lake Charter School	6/30/2016	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	. 0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Proportion	5.4 5.4	4.4	(205,909) 39,523	(167,778)		(38,131) 7,319	(38,131) 7.319	(38,131) 7.319	(38,131) 7.319		0
4360 4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2020 6/30/2019	Contribution Proportion	5.4	4.4 3.3	39,523 179,345	32,204 111,667	7,319 33.839	33.839	33,839	33.839	10.150		0
4360	Luckiamute Valley Charter School	6/30/2019	Contribution	5.3	3.3	(6,641)	(4,135)			(1,253)	(1,253)			0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	5.2	2.2	39,209	16,589		7,540	7,540	1,509	. (370)	. 0	0
4360	Luckiamute Valley Charter School	6/30/2018	Contribution	5.2	2.2	37,807	15,994	7,271	7,271	7,271	1,452	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	5.2	1.2	(135,651)	(31,303)		(26,087)	(5,216)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Contribution	5.2	1.2	55,636	12,840	10,699	10,699	2,141	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	5.3	0.3	(5,438)	(308)		(308)	0	0	0	0	0
4360 4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	31,535 (109,690)	1,785	5,950 (6,210)	1,785 0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Contribution	5.3	0.0	36,187	0	2,047	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Contribution	5.4	4.4	0	ő	0	0	0	ő	ő	ő	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4361 4361	Rimrock Expeditionary Alternative Learning Rimrock Expeditionary Alternative Learning	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	•	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Contribution	5.2	1.2	(057.007)	(40,500)	0 (404.740)	(40.500)	0	0	0	0	0
4361 4361	Rimrock Expeditionary Alternative Learning	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(857,237)	(48,522)	(161,743)	(48,522)	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning Rimrock Expeditionary Alternative Learning	6/30/2015	Proportion	5.3	0.0	(27,129)	0	(1,534)	0	0	0	0	•	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Contribution	5.3	0.0	(72,079)	0	(4,079)	0	0	0	0	•	0
4362	Kings Valley Charter School	6/30/2020	Proportion	5.4	4.4	1,449	1,181	268	268	268	268	268		0
4362	Kings Valley Charter School	6/30/2020	Contribution	5.4	4.4	2,491	2,030		461	461	461	461		0
4362	Kings Valley Charter School	6/30/2019	Proportion	5.3	3.3	14,741	9,179		2,781	2,781	2,781	836		0
4362	Kings Valley Charter School	6/30/2019	Contribution	5.3	3.3	360	224	68	68	68	68	20	0	0
4362	Kings Valley Charter School	6/30/2018	Proportion	5.2	2.2	5,578	2,359		1,073	1,073	213	0	0	0
4362	Kings Valley Charter School	6/30/2018	Contribution	5.2	2.2	3,440	1,454		662	662	130	0	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	5.2	1.2	(55,987)	(12,919)		(10,767)	(2,152)	0	0	0	0
4362	Kings Valley Charter School	6/30/2017	Contribution	5.2	1.2	3,151	727		606	121	0	0	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	5.3 5.3	0.3	49,138	2,783		2,783	0	0	0	0	0
4362 4362	Kings Valley Charter School Kings Valley Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	(4,588) 5.604	(258)) (866) 319	(258)	0	0	0	0	0
4362	Kings Valley Charter School Kings Valley Charter School	6/30/2015	Contribution	5.3	0.0	2,420	0	135	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Proportion	5.4	4.4	14.971	12.199		2,772	2,772	2,772	2,772	1,111	0
4363	Multisensory Learning Academy	6/30/2020	Contribution	5.4	4.4	257.620	209.913		47.707	47.707	47.707	47.707		0
4363	Multisensory Learning Academy	6/30/2019	Proportion	5.3	3.3	(291,944)	(181,776)		(55,084)	(55,084)	(55,084			0
4363	Multisensory Learning Academy	6/30/2019	Contribution	5.3	3.3	75,277	46,871	14,203	14,203	14,203	14,203	4,262		0
4363	Multisensory Learning Academy	6/30/2018	Proportion	5.2	2.2	344,296	145,663		66,211	66,211	13,241	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Contribution	5.2	2.2	27,418	11,599	5,273	5,273	5,273	1,053	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	5.2	1.2	232,083	53,559		44,631	8,928	0	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Contribution	5.2	1.2	93,103	21,487	17,904	17,904	3,583	0	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	5.3	0.3	209,371	11,851	39,504	11,851	0	0	0	•	0
4363	Multisensory Learning Academy	6/30/2016	Contribution	5.3	0.3	88,467	5,007		5,007	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Proportion	5.3	0.0	44,712	0		0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Contribution	5.3	0.0	75,197	(7.045)	.,=	0	0	0	(4.504)	0 (000)	0
4365 4365	Mitch Charter School Mitch Charter School	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(8,609) 90,474	(7,015) 73,720		(1,594) 16,754	(1,594) 16,754	(1,594 16,754) (1,594) 16,754		0
4365	Mitch Charter School	6/30/2019	Proportion	5.3	3.3	(473,961)	(295,107)			(89,427)	(89,427			0
4365	Mitch Charter School	6/30/2019	Contribution	5.3	3.3	39,142	24,372		7,385	7,385	7,385	2,217		0
4365	Mitch Charter School	6/30/2018	Proportion	5.2	2.2	(210,074)	(88,877)		(40,399)	(40,399)	(8,079		0	0
4365	Mitch Charter School	6/30/2018	Contribution	5.2	2.2	(44,595)	(18,867)			(8,576)	(1,715		0	0
4365	Mitch Charter School	6/30/2017	Proportion	5.2	1.2	202,249	46,673	38,894	38,894	7,779	0	0	0	0
4365	Mitch Charter School	6/30/2017	Contribution	5.2	1.2	(572)	(132)	(110)	(110)	(22)	0	0	0	0
4365	Mitch Charter School	6/30/2016	Proportion	5.3	0.3	96,187	5,447		5,447	0	0	0	0	0
4365	Mitch Charter School	6/30/2016	Contribution	5.3	0.3	40,075	2,270		2,270	0	0	0	0	0
4365	Mitch Charter School	6/30/2015	Proportion	5.3	0.0	(86,293)	0	(1,000)	0	0	0	0	•	0
4365	Mitch Charter School	6/30/2015	Contribution	5.3	0.0	30,109	0	1,101	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2020	Proportion	5.4	4.4	30,304	24,692		5,612	5,612	5,612	5,612		0
4366 4366	Sand Ridge Charter School	6/30/2020	Contribution	5.4 5.3	4.4 3.3	38,340 40,161	31,240		7,100 7,578	7,100	7,100 7,578	7,100	2,840	0
4366	Sand Ridge Charter School Sand Ridge Charter School	6/30/2019	Proportion Contribution	5.3	3.3	26,010	25,005 16,194		7,578 4,908	7,578 4,908	7,578 4,908	2,271 1,470		0
4366	Sand Ridge Charter School	6/30/2019 6/30/2018	Proportion	5.2	2.2	12,397	5,245		2,384	2,384	4,906	1,470	0	0
4366	Sand Ridge Charter School	6/30/2018	Contribution	5.2	2.2	35,744	15,122		6,874	6,874	1,374	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Proportion	5.2	1.2	(50,552)	(11,664)			(1,942)	0	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Contribution	5.2	1.2	47,210	10,894		9,079	1,815	0	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Proportion	5.3	0.3	4,235	240		240	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Contribution	5.3	0.3	50,436	2,856		2,856	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Proportion	5.3	0.0	(50,721)	0	(2,871)	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Contribution	5.3	0.0	42,701	0	2,416	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Proportion	5.4	4.4	(690,093)	(562,298)			(127,795)				
4367	Arthur Academy Charter School	6/30/2020	Contribution	5.4	4.4	3,173	2,585		588	588	588	588		0
4367	Arthur Academy Charter School	6/30/2019	Proportion	5.3	3.3	(77,181)	(48,057)			(14,562)	(14,562			0
4367 4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(87,512) 548,697	(54,488) 232,140		(16,512) 105,519	(16,512) 105,519	(16,512 21,102	(4,952)	0	0
4367 4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2018	Proportion Contribution	5.2 5.2	2.2	(4,253)	232,140		105,519 (818)	105,519 (818)	21,102	0	0	0
4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2017	Proportion	5.2	1.2	(4,253) 655,021	151,157		125,966	25,191	(103	, 0	0	0
4367	Arthur Academy Charter School	6/30/2017	Contribution	5.2	1.2	193,479	44.647		37,208	7.439	0	0	0	0
4367	Arthur Academy Charter School	6/30/2016	Proportion	5.3	0.3	2.374.718	134.418		134.418	7,439	0	0	•	0
4367	Arthur Academy Charter School	6/30/2016	Contribution	5.3	0.3	140,329	7,944		7,944	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Proportion	5.3	0.0	(2,535,982)	0	(143,547)	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Contribution	5.3	0.0	467,226	0	26,446	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2020	Proportion	5.4	4.4	(2,145,701)	(1,748,349)		(397,352)	(397,352)	(397,352	(397,352)	(158,941)	0
4369	Trillium Charter School	6/30/2020	Contribution	5.4	4.4	(701)	(571)			(130)				



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2		Measurement Period +4		Recognized in Subsequent Expense
4369	Employer Name Trillium Charter School	Recognition		5.3	3.3	278,427	173,361	52,533		Expense 52,533	52,533	Expense 15,762	Expense	Subsequent Expense
4369	Trillium Charter School	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(217,694)	(135,546)		52,533 (41,074)	(41,074)	(41,074)	(12,324)	0	0
4369	Trillium Charter School	6/30/2018	Proportion	5.2	2.2	(419,044)	(177,289)		(80,585)	(80,585)	(16,119)	(12,324)	0	0
4369	Trillium Charter School	6/30/2018	Contribution	5.2	2.2	106,000	44,845		20,385	20,385	4,075	Ō	0	Ō
4369	Trillium Charter School	6/30/2017	Proportion	5.2	1.2	(337,361)	(77,853)	(64,877)	(64,877)	(12,976)	0	0	0	0
4369	Trillium Charter School	6/30/2017	Contribution	5.2	1.2	(28,943)	(6,679)		(5,566)	(1,113)	0	0	0	0
4369	Trillium Charter School	6/30/2016	Proportion	5.3	0.3	433,771	24,551	81,844	24,551	0	0	0	0	0
4369	Trillium Charter School	6/30/2016	Contribution	5.3	0.3	52,623	2,978	9,929	2,978	0	0	0	0	0
4369	Trillium Charter School	6/30/2015	Proportion	5.3	0.0	(150,236)	0	(8,506)	0	0	0	0	0	0
4369 4370	Trillium Charter School Howard Street Charter School, Inc.	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	57,755 233,856	190,549	3,270 43,307	43,307	43,307	0 43.307	43,307	0 17,321	0
4370	Howard Street Charter School, Inc.	6/30/2020	Contribution	5.4	4.4	37,852	30,842		7,010	7,010	7,010	7,010	2,802	0
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	5.3	3.3	(121,062)	(75,378)		(22,842)	(22,842)	(22,842)	(6,852)	2,002	0
4370	Howard Street Charter School, Inc.	6/30/2019	Contribution	5.3	3.3	33,690	20,976	6,357	6,357	6,357	6,357	1,905	0	Ö
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	5.2	2.2	13,249	5,605	2,548	2,548	2,548	509	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Contribution	5.2	2.2	2,485	1,051	478	478	478	95	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	5.2	1.2	51,147	11,803	9,836	9,836	1,967	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Contribution	5.2	1.2	7,708	1,780	1,482	1,482	298	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	5.3	0.3	148,700	8,415		8,415	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Contribution	5.3	0.3	17,250	975	3,255	975	0	0	0	0	0
4370 4370	Howard Street Charter School, Inc. Howard Street Charter School, Inc.	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(51,137) 25,905	0	(2,897) 1,465	0	0	0	0	0	0
4370	The Lighthouse School	6/30/2020	Proportion	5.4	4.4	382,995	312,070		70,925	70,925	70,925	70,925	28,370	0
4371	The Lighthouse School	6/30/2020	Contribution	5.4	4.4	(102)	(83)		(19)	(19)	(19)	(19)	26,370	-
4371	The Lighthouse School	6/30/2019	Proportion	5.3	3.3	(462,136)	(287,746)		(87,195)	(87,195)	(87,195)	(26,161)	0	Ö
4371	The Lighthouse School	6/30/2019	Contribution	5.3	3.3	130,597	81,315		24,641	24,641	24,641	7,392	0	Ö
4371	The Lighthouse School	6/30/2018	Proportion	5.2	2.2	47,548	20,116	9,144	9,144	9,144	1,828	0	0	0
4371	The Lighthouse School	6/30/2018	Contribution	5.2	2.2	(10,331)	(4,370)		(1,987)	(1,987)	(396)	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	5.2	1.2	(51,777)	(11,949)		(9,957)	(1,992)	0	0	0	0
4371	The Lighthouse School	6/30/2017	Contribution	5.2	1.2	8,783	2,027	1,689	1,689	338	0	0	0	0
4371	The Lighthouse School	6/30/2016	Proportion	5.3	0.3	(35,680)	(2,020)		(2,020)	0	0	0	0	0
4371 4371	The Lighthouse School	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	22,344 (164,449)	1,264	4,216 (9,309)	1,264	0	0	0	0	0
4371	The Lighthouse School The Lighthouse School	6/30/2015	Proportion Contribution	5.3	0.0	6,506	0	(9,309)	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Proportion	5.4	4.4	(62,342)	(50,797)		(11,545)	(11,545)	(11,545)	(11,545)	(4,617)	Ö
4373	Sheridan Japanese School Foundation	6/30/2020	Contribution	5.4	4.4	30,176	24,588		5,588	5,588	5,588	5,588	2,236	Ö
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	5.3	3.3	(97,352)	(60,616)	(18,368)	(18,368)	(18,368)	(18,368)	(5,512)	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Contribution	5.3	3.3	6,216	3,870	1,173	1,173	1,173	1,173	351	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	5.2	2.2	(626)	(266)		(120)	(120)	(26)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Contribution	5.2	2.2	(1,931)	(818)		(371)	(371)	(76)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	5.2	1.2	40,076	9,248	7,707	7,707	1,541	0	0	0	0
4373 4373	Sheridan Japanese School Foundation	6/30/2017	Contribution	5.2 5.3	1.2 0.3	7,165 (34,689)	1,653 (1,964)	1,378 (6,545)	1,378 (1,964)	275	0	0	0	0
4373	Sheridan Japanese School Foundation Sheridan Japanese School Foundation	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(34,689)	1,388	(6,545) 4,635	1,388	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Proportion	5.3	0.0	(136,828)	0,300	(7,743)	1,360	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Contribution	5.3	0.0	9,935	0	560	0	0	0	0	0	0
4374	Ione School District	6/30/2020	Proportion	5.4	4.4	(242,854)	(197,881)		(44,973)	(44,973)	(44,973)	(44,973)	(17,989)	0
4374	Ione School District	6/30/2020	Contribution	5.4	4.4	128,437	104,652	23,785	23,785	23,785	23,785	23,785	9,512	0
4374	Ione School District	6/30/2019	Proportion	5.3	3.3	98,747	61,483	18,632	18,632	18,632	18,632	5,587	0	0
4374	Ione School District	6/30/2019	Contribution	5.3	3.3	(21,283)	(13,251)		(4,016)	(4,016)	(4,016)	(1,203)	0	0
4374 4374	lone School District	6/30/2018	Proportion	5.2	2.2	(252,014)	(106,622)		(48,464)	(48,464)	(9,694)	0	0	0
4374 4374	Ione School District Ione School District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	35,422 (289,165)	14,986 (66,729)	6,812 (55,609)	6,812 (55,609)	6,812 (11,120)	1,362	0	0	0
4374	Ione School District	6/30/2017	Contribution	5.2	1.2	29,410	6,786	(55,609)	(55,656	1,130	0	0	0	0
4374	Ione School District	6/30/2016	Proportion	5.3	0.3	(84,663)	(4,793)		(4,793)	1,130	0	0	0	0
4374	Ione School District	6/30/2016	Contribution	5.3	0.3	46,987	2,662		2,662	0	0	0	0	0
4374	Ione School District	6/30/2015	Proportion	5.3	0.0	(55,609)	0	(3,149)	0	0	0	0	0	Ö
4374	Ione School District	6/30/2015	Contribution	5.3	0.0	40,260	0	2,280	0	0	0	0	0	Ö
4375	Eddyville Charter School	6/30/2020	Proportion	5.4	4.4	699,425	569,902		129,523	129,523	129,523	129,523	51,810	0
4375	Eddyville Charter School	6/30/2020	Contribution	5.4	4.4	44,986	36,655	8,331	8,331	8,331	8,331	8,331	3,331	0
4375	Eddyville Charter School	6/30/2019	Proportion	5.3	3.3	90,824	56,550		17,137	17,137	17,137	5,139	0	0
4375	Eddyville Charter School	6/30/2019	Contribution	5.3	3.3	77,575	48,301	14,637	14,637	14,637	14,637	4,390	0	0
4375 4375	Eddyville Charter School	6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	8,923 31,526	3,775 13,337	1,716 6.063	1,716 6,063	1,716 6,063	343 1,211	0	0	0
4375 4375	Eddyville Charter School Eddyville Charter School	6/30/2018 6/30/2017		5.2 5.2	2.2 1.2	(63,633)	13,337 (14,685)		(12,237)	(2,448)	1,211	0	0	0
4375	Eddyville Charter School Eddyville Charter School	6/30/2017	Proportion Contribution	5.2	1.2	48,736	11,248		9,372	1,876	0	0	0	0
		0/00/2017	Contribution	5.3	0.3	(153,463)	11,240	(28,955)	(8,688)	1,070	0	0	U	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4375	Eddyville Charter School	6/30/2016	Contribution	5.3	0.3	50,400	2,855	9,509	2,855	0	0	0	0	(
4375	Eddyville Charter School	6/30/2015	Proportion	5.3	0.0	(142,899)	0	(8,089)	0	0	0	0	0	9
4375 4376	Eddyville Charter School	6/30/2015	Contribution Proportion	5.3 5.4	0.0 4.4	18,973 (256,274)	(208,816)	1,073 (47,458)	(47,458)	0 (47,458)	0 (47,458)	0 (47,458)	(18,984)	
4376	Four Rivers Community School Four Rivers Community School	6/30/2020 6/30/2020	Contribution	5.4	4.4	112,988	92,064	20,924	20,924	20,924	20,924	20,924	8,368	
4376	Four Rivers Community School	6/30/2019	Proportion	5.3	3.3	184,775	115,049	34,863	34,863	34,863	34,863	10,460	0,500	
4376	Four Rivers Community School	6/30/2019	Contribution	5.3	3.3	5,831	3,631	1,100	1,100	1,100	1,100	331	Ö	
4376	Four Rivers Community School	6/30/2018	Proportion	5.2	2.2	66,268	28,036	12,744	12,744	12,744	2,548	0	0	
4376	Four Rivers Community School	6/30/2018	Contribution	5.2	2.2	42,470	17,969	8,167	8,167	8,167	1,635	0	0	
4376	Four Rivers Community School	6/30/2017	Proportion	5.2	1.2	62,835	14,499	12,084	12,084	2,415	0	0	0	(
4376	Four Rivers Community School	6/30/2017	Contribution	5.2	1.2	67,391	15,551	12,960	12,960	2,591	0	0	0	(
4376	Four Rivers Community School	6/30/2016	Proportion	5.3	0.3	(179,539)	(10,164)		(10,164)	0	0	0	0	
4376 4376	Four Rivers Community School Four Rivers Community School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	53,953 (21,117)	3,053	10,180 (1,197)	3,053	0	0	0	0	
4376	Four Rivers Community School	6/30/2015	Contribution	5.3	0.0	(21,117)	0	(1,197)	0	0	0	0	0	
4378	Mosier Community School	6/30/2020	Proportion	5.4	4.4	(16,665)	(13,579)		(3,086)	(3,086)	(3,086)	(3,086)	(1,235)	
4378	Mosier Community School	6/30/2020	Contribution	5.4	4.4	23,780	19,376	4,404	4,404	4.404	4.404	4.404	1,760	
4378	Mosier Community School	6/30/2019	Proportion	5.3	3.3	(208,703)	(129,947)	(39,378)	(39,378)	(39,378)	(39.378)		0	
4378	Mosier Community School	6/30/2019	Contribution	5.3	3.3	5,909	3,679	1,115	1,115	1,115	1,115	334	0	
4378	Mosier Community School	6/30/2018	Proportion	5.2	2.2	110,730	46,848	21,294	21,294	21,294	4,260	0	0	(
4378	Mosier Community School	6/30/2018	Contribution	5.2	2.2	(8,427)	(3,564)		(1,621)	(1,621)	(322)	0	0	(
4378	Mosier Community School	6/30/2017	Proportion	5.2	1.2	264,567	61,055	50,878	50,878	10,177	0	0	0	(
4378	Mosier Community School	6/30/2017	Contribution	5.2	1.2	29,882	6,894	5,747	5,747	1,147	0	0	0	
4378	Mosier Community School	6/30/2016	Proportion	5.3	0.3	(180,680)	(10,225)		(10,225)	0	0	0	0	
4378 4378	Mosier Community School Mosier Community School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	65,461 (84,478)	3,706 0	12,351 (4,783)	3,706 0	0	0	0	0	
4378	Mosier Community School	6/30/2015	Contribution	5.3	0.0	3,595	0	205	0	0	0	0	0	
4379	Siletz Valley School	6/30/2020	Proportion	5.4	4.4	100,575	81,950	18,625	18,625	18,625	18,625	18,625	7,450	
4379	Siletz Valley School	6/30/2020	Contribution	5.4	4.4	102,839	83,795	19,044	19,044	19,044	19,044	19,044	7,619	
4379	Siletz Valley School	6/30/2019	Proportion	5.3	3.3	(174,480)	(108,638)	(32,921)	(32,921)	(32,921)	(32,921)	(9,875)	0	
4379	Siletz Valley School	6/30/2019	Contribution	5.3	3.3	78,910	49,132	14,889	14,889	14,889	14,889	4,465	0	(
4379	Siletz Valley School	6/30/2018	Proportion	5.2	2.2	(134,312)	(56,825)		(25,829)	(25,829)	(5,167)		0	(
4379	Siletz Valley School	6/30/2018	Contribution	5.2	2.2	(771)	(327)	(148)	(148)	(148)	(31)	0	0	9
4379 4379	Siletz Valley School	6/30/2017	Proportion	5.2 5.2	1.2	(318,155) 9,777	(73,419) 2,257		(61,184)	(12,235) 377	0	0	0	
4379	Siletz Valley School Siletz Valley School	6/30/2017 6/30/2016	Contribution Proportion	5.3	1.2 0.3	(32,626)	(1,846)	1,880 (6,156)	1,880 (1,846)	0	0	0	0	
4379	Siletz Valley School	6/30/2016	Contribution	5.3	0.3	15,734	889	2,969	889	0	0	0	0	
4379	Siletz Valley School	6/30/2015	Proportion	5.3	0.0	9,114	000	514	000	0	0	0	0	
4379	Siletz Valley School	6/30/2015	Contribution	5.3	0.0	10,092	0	572	0	0	0	0	Ö	
4380	The Emerson School	6/30/2020	Proportion	5.4	4.4	(132,355)	(107,845)	(24,510)	(24,510)	(24,510)	(24,510)	(24,510)	(9,805)	
4380	The Emerson School	6/30/2020	Contribution	5.4	4.4	24,423	19,900	4,523	4,523	4,523	4,523	4,523	1,808	(
4380	The Emerson School	6/30/2019	Proportion	5.3	3.3	(111,985)	(69,727)		(21,129)	(21,129)	(21,129)		0	(
4380	The Emerson School	6/30/2019	Contribution	5.3	3.3	123,987	77,199	23,394	23,394	23,394	23,394	7,017	0	9
4380 4380	The Emerson School	6/30/2018	Proportion	5.2 5.2	2.2 2.2	(140,080)	(59,266)		(26,938)	(26,938) (1,445)	(5,390)	0	0	
4380	The Emerson School The Emerson School	6/30/2018 6/30/2017	Contribution Proportion	5.2	1.2	(7,514) 252,019	(3,179) 58,159	(1,445) 48,465	(1,445) 48,465	9,694	(289)	0	0	
4380	The Emerson School	6/30/2017	Contribution	5.2	1.2	(9,823)	(2,267)	48,465	48,465 (1,889)	(378)	0	0	0	
4380	The Emerson School	6/30/2016	Proportion	5.3	0.3	(123,699)	(7,004)		(7,004)	0.0)	0	0	Ö	
4380	The Emerson School	6/30/2016	Contribution	5.3	0.3	17,579	994	3,317	994	0	0	0	0	
4380	The Emerson School	6/30/2015	Proportion	5.3	0.0	(94,702)	0	(5,362)	0	0	0	0	0	(
4380	The Emerson School	6/30/2015	Contribution	5.3	0.0	9,534	0	539	0	0	0	0	0	(
4381	North Wasco County School District 21	6/30/2020	Proportion	5.4	4.4	(3,115,739)	(2,538,750)		(576,989)	(576,989)			(230,794)	
4381	North Wasco County School District 21	6/30/2020	Contribution	5.4	4.4 3.3	(1,708)	(1,392)		(316)	(316)	(316)		(128)	
4381	North Wasco County School District 21	6/30/2019	Proportion	5.3 5.3	3.3	1,532,350	954,104	289,123	289,123	289,123	289,123	86,735	0	
4381 4381	North Wasco County School District 21 North Wasco County School District 21	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	(931,078) (2,358,939)	(579,728) (998,013)		(175,675) (453,642)	(175,675) (453,642)	(175,675) (90,729)		0	
4381	North Wasco County School District 21	6/30/2018	Contribution	5.2	2.2	1,161,751	491,509	223,414	223,414	223,414	44,681		0	
4381	North Wasco County School District 21	6/30/2017	Proportion	5.2	1.2	512,181	118,197	98,496	98,496	19,701	0	0	0	
4381	North Wasco County School District 21	6/30/2017	Contribution	5.2	1.2	(475,512)	(109,732)		(91,445)	(18,287)	0	0	0	
4381	North Wasco County School District 21	6/30/2016	Proportion	5.3	0.3	(105,525)	(5,975)	(19,910)	(5,975)	0	0	0	0	
4381	North Wasco County School District 21	6/30/2016	Contribution	5.3	0.3	(426,305)	(24,130)		(24,130)	0	0	0	0	
4381	North Wasco County School District 21	6/30/2015	Proportion	5.3	0.0	201,145	0	11,385	0	0	0	0	0	
4381	North Wasco County School District 21	6/30/2015	Contribution	5.3	0.0	1,547,725	0	87,605	0	0	0	0	0	
4382	Self Enhancement Inc	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
4382 4382	Self Enhancement Inc Self Enhancement Inc	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(26.447)	(20.000)	(6.977)	(0.033)	(0.033)	(0.037)	0 (0.000)	0	
		6/30/2019	Proportion	ე.ქ	ა.ა	(36,447)	(22,693)	(6,877)	(6,877)	(6,877)	(6,877)	(2,062)	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number 4382	Employer Name Self Enhancement Inc	Recognition 6/30/2018	Proportion	Amortization Period 5.2	Period 2.2	Outflow/(Inflow) (466,252)	Outflow/(Inflow) (197,260)	(89,664)	Expense (89,664)	Expense (89,664)	Expense (17,932)	Expense	Expense 0	Subsequent Expens
4382	Self Enhancement Inc	6/30/2018	Contribution	5.2	2.2	(4,327)	(1,831)	(832)	(832)	(832)			0	
4382	Self Enhancement Inc	6/30/2017	Proportion	5.2	1.2	(169,850)	(39,198)	(32,663)	(32,663)	(6,535)		0	0	
4382	Self Enhancement Inc	6/30/2017	Contribution	5.2	1.2	(58,499)	(13,499)	(11,250)	(11,250)	(2,249)		0	0	
4382	Self Enhancement Inc	6/30/2016	Proportion	5.3	0.3	11,875	670	2,241	670	0	0	0	0	
4382	Self Enhancement Inc	6/30/2016	Contribution	5.3	0.3	7,026	396	1,326	396	0	0	0	0	
4382	Self Enhancement Inc	6/30/2015	Proportion	5.3	0.0	(163,305)	0	(9,245)	0	0	0	0	0	
4382	Self Enhancement Inc	6/30/2015	Contribution	5.3	0.0	26,256	(22.222)	1,486	(7,576)	(7.576)	(7,576)	(7.576)	(2.022)	
4383 4383	City View Charter School City View Charter School	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(40,912) 67,947	(33,336) 55,364	(7,576) 12,583	(7,576)	(7,576) 12,583	12,583	(7,576) 12,583	(3,032) 5,032	
4383	City View Charter School	6/30/2019	Proportion	5.3	3.3	11,528	7,178	2,175	2,175	2,175	2,175	653	0,002	
4383	City View Charter School	6/30/2019	Contribution	5.3	3.3	(8,856)	(5,514)	(1,671)	(1,671)	(1,671)	(1,671)	(501)	0	
4383	City View Charter School	6/30/2018	Proportion	5.2	2.2	202,119	85,512	38,869	38,869	38,869	7,774	0	0	
4383	City View Charter School	6/30/2018	Contribution	5.2	2.2	(9,893)	(4,187)	(1,902)	(1,902)	(1,902)	(383)	0	0	
4383	City View Charter School	6/30/2017	Proportion	5.2	1.2	(233,048)	(53,780)	(44,817)	(44,817)	(8,963)	0	0	0	
4383	City View Charter School	6/30/2017	Contribution	5.2	1.2	41,294	9,530	7,941	7,941	1,589	0	0	0	
4383	City View Charter School	6/30/2016	Proportion	5.3	0.3	(15,398)	(873)	(2,905)	(873)	0	0	0	0	
4383 4383	City View Charter School	6/30/2016	Contribution	5.3 5.3	0.3	6,997	397	1,320 (251)	397	0	0	0	0	
4383 4383	City View Charter School City View Charter School	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(4,411) 7,326	0	(251) 416	0	0	0	0	0	
4386	Nixyaawii Community School	6/30/2020	Proportion	5.4	4.4	5,411	4,409	1,002	1,002	1,002	1,002	1,002	401	
4386	Nixyaawii Community School	6/30/2020	Contribution	5.4	4.4	18,414	15,004	3,410	3,410	3,410	3,410	3,410	1,364	
4386	Nixyaawii Community School	6/30/2019	Proportion	5.3	3.3	96,427	60,039	18,194	18,194	18,194	18,194	5,457	0	
4386	Nixyaawii Community School	6/30/2019	Contribution	5.3	3.3	19,219	11,967	3,626	3,626	3,626	3,626	1,089	0	
4386	Nixyaawii Community School	6/30/2018	Proportion	5.2	2.2	64,980	27,492	12,496	12,496	12,496	2,500	0	0	
4386	Nixyaawii Community School	6/30/2018	Contribution	5.2	2.2	29,695	12,562	5,711	5,711	5,711	1,140	0	0	
4386	Nixyaawii Community School	6/30/2017	Proportion	5.2	1.2	(76,288)	(17,604)	(14,671)	(14,671)	(2,933)	0	0	0	
4386	Nixyaawii Community School	6/30/2017	Contribution	5.2	1.2	31,498	7,270	6,057	6,057	1,213	0	0	0	
4386 4386	Nixyaawii Community School Nixyaawii Community School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(75,817) 15.657	(4,292) 887	(14,305) 2,954	(4,292) 887	0	0	0	0	
4386	Nixyaawii Community School	6/30/2015	Proportion	5.3	0.3	(148.802)	0	(8,422)	0	0	0	0	0	
4386	Nixyaawii Community School	6/30/2015	Contribution	5.3	0.0	22,307	0	1,262	0	0	0	0	0	
4388	West Lane Tech	6/30/2020	Proportion	5.4	4.4	12,260	9,990	2,270	2,270	2,270	2,270	2,270	910	
4388	West Lane Tech	6/30/2020	Contribution	5.4	4.4	37,973	30,941	7,032	7,032	7,032	7,032	7,032	2,813	
4388	West Lane Tech	6/30/2019	Proportion	5.3	3.3	98,944	61,606	18,669	18,669	18,669	18,669	5,599	0	
4388	West Lane Tech	6/30/2019	Contribution	5.3	3.3	31,478	19,600	5,939	5,939	5,939	5,939	1,783	0	
4388	West Lane Tech	6/30/2018	Proportion	5.2	2.2	81,413	34,445	15,656	15,656	15,656	3,133	0	0	
4388 4388	West Lane Tech	6/30/2018	Contribution	5.2 5.2	2.2	40,358	17,075	7,761	7,761 18,580	7,761	1,553	0	0	
4388	West Lane Tech West Lane Tech	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	96,618 43,777	22,298 10,101	18,580 8,419	8,419	3,718 1,682	0	0	0	
4388	West Lane Tech	6/30/2016	Proportion	5.3	0.3	(185,358)	(10,493)	(34,973)	(10,493)	1,002	0	0	0	
4388	West Lane Tech	6/30/2016	Contribution	5.3	0.3	34,207	1,937	6.454	1,937	0	0	0	0	
4388	West Lane Tech	6/30/2015	Proportion	5.3	0.0	(20,609)	0	(1,169)	0	0	0	0	0	
4388	West Lane Tech	6/30/2015	Contribution	5.3	0.0	15,034	0	849	0	0	0	0	0	
4390	Oregon Connections Academy	6/30/2020	Proportion	5.4	4.4	243,164	198,134	45,030	45,030	45,030	45,030	45,030	18,014	
4390	Oregon Connections Academy	6/30/2020	Contribution	5.4	4.4	1,145,633	933,479	212,154	212,154	212,154	212,154	212,154	84,863	
4390	Oregon Connections Academy	6/30/2019	Proportion	5.3	3.3	52,516	32,698	9,909	9,909	9,909	9,909	2,971	0	
4390	Oregon Connections Academy	6/30/2019	Contribution	5.3 5.2	3.3 2.2	275,239	171,375	51,932	51,932	51,932 117,933	51,932	15,579	0	
4390 4390	Oregon Connections Academy Oregon Connections Academy	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	613,250 192,403	259,451 81,400	117,933 37,001	117,933 37,001	37,001	23,585 7,398	0	0	
4390	Oregon Connections Academy	6/30/2017	Proportion	5.2	1.2	645,620	148,988	124,158	124,158	24,830	7,390	0	0	
4390	Oregon Connections Academy	6/30/2017	Contribution	5.2	1.2	330,607	76,295	63,578	63,578	12,717	0	0	0	
4390	Oregon Connections Academy	6/30/2016	Proportion	5.3	0.3	(416,412)	(23,572)	(78,568)	(23,572)	0	0	0	0	
4390	Oregon Connections Academy	6/30/2016	Contribution	5.3	0.3	307,420	17,400	58,004	17,400	0	0	0	0	
4390	Oregon Connections Academy	6/30/2015	Proportion	5.3	0.0	115,324	0	6,529	0	0	0	0	0	
4390	Oregon Connections Academy	6/30/2015	Contribution	5.3	0.0	210,195	0	11,900	0	0	0	0	0	
4392	Eagleridge High School	6/30/2020	Proportion	5.4	4.4	(209,375)	(170,602)	(38,773)	(38,773)	(38,773)			(15,510)	
4392	Eagleridge High School	6/30/2020	Contribution	5.4	4.4	(105)	(86)	(19)	(19)	(19)			(10)	
4392 4392	Eagleridge High School	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	141,396 (29,638)	88,040 (18,454)	26,678 (5,592)	26,678 (5,592)	26,678 (5,592)	26,678 (5,592)	8,006 (1,678)	0	
4392 4392	Eagleridge High School Eagleridge High School	6/30/2019	Proportion	5.3 5.2	3.3 2.2	(29,638) 190.826	(18,454) 80,735	(5,592)	(5,592)	(5,592)	(5,592) 7,341	(1,678)	0	
4392	Eagleridge High School	6/30/2018	Contribution	5.2	2.2	36,764	15,554	7,070	7,070	7,070	1,414	0	0	
4392	Eagleridge High School	6/30/2017	Proportion	5.2	1.2	(357,025)	(82,389)	(68,659)	(68,659)	(13,730)	0	0	0	
4392	Eagleridge High School	6/30/2017	Contribution	5.2	1.2	36,719	8,475	7,061	7,061	1,414	0	0	0	
4392	Eagleridge High School	6/30/2016	Proportion	5.3	0.3	105,987	5,997	19,998	5,997	0	0	0	0	
4392	Eagleridge High School	6/30/2016	Contribution	5.3	0.3	516	31	97	31	0	0	0	0	
	Eagleridge High School	6/30/2015	Proportion	5.3	0.0	(247,462)	0	(14,007)	0	0		0		



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number		Period for Initial	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2		Measurement Period +4		Recognized in Subsequent Expense
4392	Employer Name Eagleridge High School	Recognition 6/30/2015	Contribution	5.3	0.0	30,020	Outriow/(Inflow)	1,700	Expense	Expense	Expense	Expense	Expense 0	Subsequent Expense
4392	Cascade Heights Public Charter School	6/30/2020	Proportion	5.4	4.4	(196,507)	(160,117)		(36,390)	(36,390)	(36,390)	(36,390)	(14,557)	(
4393	Cascade Heights Public Charter School	6/30/2020	Contribution	5.4	4.4	37,793	30,794		6,999	6,999	6,999	6,999	2,798	Č
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	5.3	3.3	69,154	43,058		13,048	13,048	13,048	3,914	0	(
4393	Cascade Heights Public Charter School	6/30/2019	Contribution	5.3	3.3	(17,960)	(11,182)		(3,389)	(3,389)	(3,389)	(1,015)	0	Ċ
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	5.2	2.2	57,864	24,480	11,128	11,128	11,128	2,224	0	0	(
4393	Cascade Heights Public Charter School	6/30/2018	Contribution	5.2	2.2	14,725	6,229		2,832	2,832	565	0	0	(
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	5.2	1.2	(88,662)	(20,462)		(17,050)	(3,412)	0	0	0	(
4393	Cascade Heights Public Charter School	6/30/2017	Contribution	5.2	1.2	22,674	5,234		4,360	874	0	0	0	(
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	5.3	0.3	48,128	2,723		2,723	0	0	0	0	(
4393	Cascade Heights Public Charter School	6/30/2016	Contribution	5.3	0.3	33,230	1,880		1,880	0	0	0	0	(
4393	Cascade Heights Public Charter School	6/30/2015	Proportion	5.3	0.0	(145,542)	0	(-,)	0	0	0	0	0	(
4393 4395	Cascade Heights Public Charter School Siletz Valley Early College Academy	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	25,115 (263,974)	(215,090)	1,420 (48,884)	(48,884)	(48,884)	(48,884)	(48,884)	0 (19,554)	(
4395	Siletz Valley Early College Academy	6/30/2020	Contribution	5.4	4.4	(263,974)	(28.819)		(6,550)	(6,550)	(6.550)	(6.550)	(2,619)	(
4395	Siletz Valley Early College Academy	6/30/2019	Proportion	5.3	3.3	19.420	12.092		3.664	3.664	3.664	1.100	(2,019)	(
4395	Siletz Valley Early College Academy	6/30/2019	Contribution	5.3	3.3	(61,700)	(38,416)			(11,642)	(11,642)	(3,490)	0	(
4395	Siletz Valley Early College Academy	6/30/2018	Proportion	5.2	2.2	(13,597)	(5,752)		(2.615)	(2.615)	(522)	(0, 100)	0	Č
4395	Siletz Valley Early College Academy	6/30/2018	Contribution	5.2	2.2	19,556	8,273		3,761	3,761	751	0	0	Č
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	5.2	1.2	(78,193)	(18,045)		(15,037)	(3,008)	0	ő	ő	
4395	Siletz Valley Early College Academy	6/30/2017	Contribution	5.2	1.2	19,184	4,428		3,689	739	0	0	0	
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	5.3	0.3	(29,898)	(1,693)	(5,641)	(1,693)	0	0	0	Ö	
4395	Siletz Valley Early College Academy	6/30/2016	Contribution	5.3	0.3	14,061	796		796	0	0	0	0	(
4395	Siletz Valley Early College Academy	6/30/2015	Proportion	5.3	0.0	(46,648)	0	(2,638)	0	0	0	0	0	(
4395	Siletz Valley Early College Academy	6/30/2015	Contribution	5.3	0.0	12,747	0		0	0	0	0	0	(
4396	Sweet Home Charter School	6/30/2020	Proportion	5.4	4.4	(68,517)	(55,829)		(12,688)		(12,688)	(12,688)	(5,077)	(
4396	Sweet Home Charter School	6/30/2020	Contribution	5.4	4.4	32,744	26,680		6,064	6,064	6,064	6,064	2,424	(
4396	Sweet Home Charter School	6/30/2019	Proportion	5.3	3.3	(299,913)	(186,739)		(56,587)	(56,587)	(56,587)	(16,978)	0	(
4396	Sweet Home Charter School	6/30/2019	Contribution	5.3	3.3	(4,782)	(2,978)			(902)	(902)	(272)	0	(
4396	Sweet Home Charter School	6/30/2018	Proportion	5.2	2.2	57,246	24,219		11,009	11,009	2,201	0	0	
4396 4396	Sweet Home Charter School Sweet Home Charter School	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	(16,522) 314.039	(6,991) 72,471		(3,177) 60,392	(3,177) 12,079	(637)	0	0	
4396		6/30/2017	Proportion Contribution	5.2 5.2	1.2	14,039	3,253		2,711	12,079	0	0	0	
4396	Sweet Home Charter School Sweet Home Charter School	6/30/2017	Proportion	5.2	0.3	(299,969)	(16,979)		(16,979)	042	0	0	0	(
4396	Sweet Home Charter School	6/30/2016	Contribution	5.3	0.3	47,699	2,699		2,699	0	0	0	0	(
4396	Sweet Home Charter School	6/30/2015	Proportion	5.3	0.0	(44,634)	2,039			0	0	0	0	Č
4396	Sweet Home Charter School	6/30/2015	Contribution	5.3	0.0	(13,886)	0	(786)	0	0	0	0	0	
4397	Springwater Environmental Sciences School	6/30/2020	Proportion	5.4	4.4	282,471	230,162		52,309	52,309	52,309	52,309	20,926	
4397	Springwater Environmental Sciences School	6/30/2020	Contribution	5.4	4.4	32,081	26,140		5,941	5,941	5,941	5,941	2,376	
4397	Springwater Environmental Sciences School	6/30/2019	Proportion	5.3	3.3	(205,988)	(128,256)	(38,866)	(38,866)	(38,866)	(38,866)	(11,658)	0	(
4397	Springwater Environmental Sciences School	6/30/2019	Contribution	5.3	3.3	26,301	16,377	4,962	4,962	4,962	4,962	1,491	Ö	(
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	5.2	2.2	81,463	34,465		15,666	15,666	3,133	0	0	(
4397	Springwater Environmental Sciences School	6/30/2018	Contribution	5.2	2.2	16,022	6,779		3,081	3,081	617	0	0	(
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	5.2	1.2	5,127	1,183		986	197	0	0	0	(
4397	Springwater Environmental Sciences School	6/30/2017	Contribution	5.2	1.2	35,212	8,124		6,772	1,352	0	0	0	(
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	5.3	0.3	(287,844)	(16,294)		(16,294)	0	0	0	0	9
4397	Springwater Environmental Sciences School	6/30/2016	Contribution	5.3	0.3	23,093	1,308		1,308	0	0	0	0	9
4397	Springwater Environmental Sciences School	6/30/2015	Proportion	5.3	0.0	36,184	0	2,049	0	0	0	0	0	(
4397 4398	Springwater Environmental Sciences School LEP High	6/30/2015	Contribution	5.3 5.4	0.0	(18,603)	0	(1,053)	0	0	0	0	0	
4398 4398	LEP High	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	0	0	0	0	0	0	0	0	
4398	LEP High	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
4398	LEP High	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
4398	LEP High	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
4398	LEP High	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
4398	LEP High	6/30/2017	Proportion	5.2	1.2	0	0	Ö	0	0	0	0	Ö	
4398	LEP High	6/30/2017	Contribution	5.2	1.2	0	0	Ö	0	0	0	0	Ö	
4398	LEP High	6/30/2016	Proportion	5.3	0.3	(2,214,731)	(125,361)	(417,874)	(125,361)	0	0	0	0	
4398	LEP High	6/30/2016	Contribution	5.3	0.3	480	25		25	0	0	0	ō	
4398	LEP High	6/30/2015	Proportion	5.3	0.0	(88,669)	0			0	0	0	0	
4398	LEP High	6/30/2015	Contribution	5.3	0.0	(202,712)	0			0	0	0	0	
4400	Phoenix School	6/30/2020	Proportion	5.4	4.4	117,983	96,134		21,849	21,849	21,849	21,849	8,738	
4400	Phoenix School	6/30/2020	Contribution	5.4	4.4	14,958	12,188		2,770	2,770	2,770	2,770	1,108	
4400	Phoenix School	6/30/2019	Proportion	5.3	3.3	(309,215)	(192,531)		(58,342)	(58,342)	(58,342)	(17,505)	0	
4400	Phoenix School	6/30/2019	Contribution	5.3	3.3	11,302	7,038		2,132	2,132	2,132	642	0	
4400	Phoenix School	6/30/2018	Proportion	5.2	2.2	399,668	169,091	76,859	76,859	76,859	15,373	0	0	
4400	Phoenix School	6/30/2018	Contribution	5.2	2.2	(6,577)	(2,782)	(1,265)	(1,265)	(1,265)	(252)	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4400	Phoenix School	6/30/2017	Proportion	5.2	1.2	15,369	3,545		2,956	589	0	0	0	C
4400	Phoenix School	6/30/2017	Contribution	5.2	1.2	59,496	13,728		11,442	2,286	0	0	0	C
4400	Phoenix School	6/30/2016	Proportion	5.3	0.3	299,581	16,956		16,956	0	0	0	0	C
4400 4400	Phoenix School Phoenix School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	42,372 6,426	2,397		2,397	0	0	0	0	C
4400	Phoenix School	6/30/2015	Contribution	5.3	0.0	65,088	0	3,683	0	0	0	0	0	
4400	Ballston Community School	6/30/2020	Proportion	5.4	4.4	21,938	17,875		4,063	4,063	4,063	4,063	1,623	C
4401	Ballston Community School	6/30/2020	Contribution	5.4	4.4	(4,092)	(3,334)		(758)	(758)	(758)			
4401	Ballston Community School	6/30/2019	Proportion	5.3	3.3	(72,531)	(45,161)			(13,685)	(13,685			Č
4401	Ballston Community School	6/30/2019	Contribution	5.3	3.3	2,892	1,800		546	546	546	162		Č
4401	Ballston Community School	6/30/2018	Proportion	5.2	2.2	(137,549)	(58,193)		(26,452)	(26,452)	(5,289		0	Ċ
4401	Ballston Community School	6/30/2018	Contribution	5.2	2.2	(4,754)	(2,012)	(914)	(914)	(914)	(184	0	0	C
4401	Ballston Community School	6/30/2017	Proportion	5.2	1.2	24,851	5,735		4,779	956	0	0	0	C
4401	Ballston Community School	6/30/2017	Contribution	5.2	1.2	(11,776)	(2,716)			(451)	0	0	0	C
4401	Ballston Community School	6/30/2016	Proportion	5.3	0.3	(14,582)	(827)		(827)	0	0	0	0	C
4401	Ballston Community School	6/30/2016	Contribution	5.3	0.3	14,066	796		796	0	0	0	0	C
4401	Ballston Community School	6/30/2015	Proportion	5.3	0.0	(55,741)	0	(3,156)	0	0	0	0	0	C
4401	Ballston Community School	6/30/2015	Contribution	5.3	0.0	6,199	0	349	0	0			0	(
4402	Sage Community School	6/30/2020	Proportion	5.4	4.4	75,924	61,864		14,060	14,060	14,060	14,060		(
4402 4402	Sage Community School	6/30/2020	Contribution	5.4 5.3	4.4 3.3	(10,715)	(8,731)		(1,984)	(1,984) 1.461	(1,984 1.461		, ,	
4402 4402	Sage Community School	6/30/2019	Proportion	5.3 5.3	3.3	7,741	4,819 13,839		1,461 4,193	1,461 4,193	1,461 4.193	436	0	C
4402 4402	Sage Community School Sage Community School	6/30/2019 6/30/2018	Contribution Proportion	5.3 5.2	3.3 2.2	22,225 (280,653)	13,839		4,193 (53,972)	4,193 (53,972)	4,193 (10,793	1,260	0	(
4402	Sage Community School	6/30/2018	Contribution	5.2	2.2	48,856	20,671	9,395	9,395	9,395	1,881	, ,	0	
4402	Sage Community School	6/30/2017	Proportion	5.2	1.2	24,875	5,739		4,784	9,395	1,001	0	0	C
4402	Sage Community School	6/30/2017	Contribution	5.2	1.2	8,982	2,074		1,727	347	0	0	0	Č
4402	Sage Community School	6/30/2016	Proportion	5.3	0.3	(162,776)	(9,216)			0	0	0	0	Č
4402	Sage Community School	6/30/2016	Contribution	5.3	0.3	13,777	782		782	0	0	0	0	Č
4402	Sage Community School	6/30/2015	Proportion	5.3	0.0	(17,261)	0		0	0	0	0	0	Č
4402	Sage Community School	6/30/2015	Contribution	5.3	0.0	(7,188)	0	1 1	0	0	0	0	0	Ċ
4403	Portland Village School	6/30/2020	Proportion	5.4	4.4	800,319	652,112	148,207	148,207	148,207	148,207	148,207	59,284	Ċ
4403	Portland Village School	6/30/2020	Contribution	5.4	4.4	111,258	90,655	20,603	20,603	20,603	20,603	20,603	8,243	C
4403	Portland Village School	6/30/2019	Proportion	5.3	3.3	(1,092,206)	(680,052)	(206,077)	(206,077)	(206,077)	(206,077	(61,821)	0	C
4403	Portland Village School	6/30/2019	Contribution	5.3	3.3	456,495	284,233		86,131	86,131	86,131	25,840	0	C
4403	Portland Village School	6/30/2018	Proportion	5.2	2.2	(165,494)	(70,016)		(31,826)	(31,826)	(6,364		0	C
4403	Portland Village School	6/30/2018	Contribution	5.2	2.2	(90,443)	(38,264)		(17,393)	(17,393)	(3,478) 0	0	C
4403	Portland Village School	6/30/2017	Proportion	5.2	1.2	125,350	28,926		24,106	4,820	0	0	0	C
4403	Portland Village School	6/30/2017	Contribution	5.2	1.2	25,632	5,916	4,929	4,929	987	0	0	0	C
4403	Portland Village School	6/30/2016	Proportion	5.3	0.3	(99,779)	(5,649)		(5,649)	0	0	0	0	C
4403	Portland Village School	6/30/2016	Contribution	5.3	0.3	42,753	2,418		2,418	0	0	0	0	C
4403 4403	Portland Village School	6/30/2015 6/30/2015	Proportion	5.3 5.3	0.0	(100,105) 89.164	0	(5,665) 5.049	0	0	0	0	0	C
4403 4404	Portland Village School		Contribution	5.3 5.4	4.4	93,601	76,267	17,334	17,334	17,334	17,334	17,334	6.021	(
4404	Alliance Charter Academy Alliance Charter Academy	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4	102,393	83,431	17,334	18,962	17,334	17,334	17,334	6,931 7,583	C
4404	Alliance Charter Academy	6/30/2019	Proportion	5.3	3.3	(501,731)	(312,399)		(94,666)	(94,666)	(94,666			C
4404	Alliance Charter Academy	6/30/2019	Contribution	5.3	3.3	319,820	199,134		60,343	60,343	60,343	18,105	0	
4404	Alliance Charter Academy	6/30/2019	Proportion	5.2	2.2	(34,161)	(14,454)		(6,569)	(6,569)	(1,316		0	C
4404	Alliance Charter Academy	6/30/2018	Contribution	5.2	2.2	(9,289)	(3,931)		(1,786)	(1,786)	(359		0	Č
4404	Alliance Charter Academy	6/30/2017	Proportion	5.2	1.2	(171,292)	(39,528)		(32,941)	(6,587)	0.00	, 0	0	Č
4404	Alliance Charter Academy	6/30/2017	Contribution	5.2	1.2	37,344	8,616		7,182	1,434	0	0	0	ď
4404	Alliance Charter Academy	6/30/2016	Proportion	5.3	0.3	(62,117)	(3,517)	(11,720)	(3,517)	0	0	0	0	Ċ
4404	Alliance Charter Academy	6/30/2016	Contribution	5.3	0.3	34,052	1,927	6,425	1,927	0	0	0	0	C
4404	Alliance Charter Academy	6/30/2015	Proportion	5.3	0.0	(34,317)	0	(1,012)	0	0	0	0	0	C
4404	Alliance Charter Academy	6/30/2015	Contribution	5.3	0.0	25,395	0	1,435	0	0	0	0	0	(
4405	Forest Grove Community School	6/30/2020	Proportion	5.4	4.4	(278,086)	(226,589)		(51,497)	(51,497)	(51,497			(
4405	Forest Grove Community School	6/30/2020	Contribution	5.4	4.4	56,438	45,987		10,451	10,451	10,451	10,451	4,183	(
4405	Forest Grove Community School	6/30/2019	Proportion	5.3	3.3	4,868	3,032		918	918	918	278	0	(
4405	Forest Grove Community School	6/30/2019	Contribution	5.3	3.3	41,747	25,993		7,877	7,877	7,877	2,362	0	(
4405	Forest Grove Community School	6/30/2018	Proportion	5.2	2.2	(49,778)	(21,059)		(9,573)	(9,573)	(1,913) 0	0	(
4405	Forest Grove Community School	6/30/2018	Contribution	5.2	2.2	18,514	7,834		3,560	3,560	714	0	0	(
4405	Forest Grove Community School	6/30/2017	Proportion	5.2	1.2	(64,888)	(14,976)		(12,478)	(2,498)	0	0	0	
4405	Forest Grove Community School	6/30/2017	Contribution	5.2	1.2	21,686	5,006		4,170	836	0	0	0	
4405 4405	Forest Grove Community School	6/30/2016	Proportion	5.3 5.3	0.3 0.3	(7,002)	(397)		(397)	0	0	0	0	
	Forest Grove Community School	6/30/2016	Contribution	5.3	0.3	20,513	1,163		1,163	0	0	0	0	
4405 4405	Forest Grove Community School	6/30/2015	Proportion	5.3	0.0	85,267 14,114	0	4,827 799	0	0	0	0	0	(
	Forest Grove Community School	6/30/2015	Contribution				•		0	0	0	. 0	•	
4407	Madrone Trail Public Charter School	6/30/2020	Proportion	5.4	4.4	(192,107)	(156,532)	(35,575)	(35,575)	(35,575)	(35,575) (35,575)	(14,232)	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Facilities Name	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	
4407	Employer Name Madrone Trail Public Charter School	Recognition 6/30/2020	Contribution	5.4	4.4	84,897	69,175	15,722	15,722	15,722	15,722	15,722	6,287	Subsequent Expens
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	5.3	3.3	264,435	164,649	49,893	49,893	49,893	49,893	14,970	0,237	
4407	Madrone Trail Public Charter School	6/30/2019	Contribution	5.3	3.3	(18,102)	(11,272)	(3,415)	(3,415)	(3,415)	(3,415)	(1,027)	0	
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	5.2	2.2	(97,181)	(41,114)	(18,689)		(18,689)	(3,736)	0	0	
4407	Madrone Trail Public Charter School	6/30/2018	Contribution	5.2	2.2	51,372	21,735	9,879	9,879	9,879	1,977	0	0	
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	5.2	1.2	(252,906)	(58,362)	(48,636)		(9,726)	0	0	0	
4407 4407	Madrone Trail Public Charter School Madrone Trail Public Charter School	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	52,515 (31,745)	12,119 (1,795)	10,099 (5,990)	10,099 (1,795)	2,020	0	0	0	
4407	Madrone Trail Public Charter School	6/30/2016	Proportion Contribution	5.3	0.3	(31,745)	(262)	(865)	(262)	0	0	0	0	
4407	Madrone Trail Public Charter School	6/30/2015	Proportion	5.3	0.0	89,294	(202)	5,054	(202)	0	0	0	0	
4407	Madrone Trail Public Charter School	6/30/2015	Contribution	5.3	0.0	13,435	0	760	0	0	0	0	0	
4408	Muddy Creek Charter School	6/30/2020	Proportion	5.4	4.4	168,685	137,447	31,238	31,238	31,238	31,238	31,238	12,495	
4408	Muddy Creek Charter School	6/30/2020	Contribution	5.4	4.4	(1,446)	(1,178)	(268)	(268)	(268)	(268)	(268)	(106)	
4408	Muddy Creek Charter School	6/30/2019	Proportion	5.3	3.3	(6,881)	(4,285)	(1,298)	(1,298)	(1,298)	(1,298)	(391)	0	
4408	Muddy Creek Charter School	6/30/2019	Contribution	5.3	3.3	24,959	15,541	4,709	4,709	4,709	4,709	1,414	0	
4408	Muddy Creek Charter School	6/30/2018	Proportion	5.2	2.2	5,030	2,129	967	967	967	195	0	0	
4408 4408	Muddy Creek Charter School	6/30/2018 6/30/2017	Contribution	5.2 5.2	2.2 1.2	8,777 (38,940)	3,713 (8,988)	1,688 (7.488)	1,688 (7.488)	1,688 (1,500)	337	0	0	
4408 4408	Muddy Creek Charter School Muddy Creek Charter School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(38,940)	(8,988) 2,445	(7,488)	(7,488)	(1,500)	0	0	0	
4408 4408	Muddy Creek Charter School Muddy Creek Charter School	6/30/2016	Proportion	5.2	0.3	61,902	3,502	11,680	3,502	406	0	0	0	
4408	Muddy Creek Charter School	6/30/2016	Contribution	5.3	0.3	8,363	473	1,578	473	0	0	0	0	
4408	Muddy Creek Charter School	6/30/2015	Proportion	5.3	0.0	82,137	0	4,647	0	0	Ō	0	0	
4408	Muddy Creek Charter School	6/30/2015	Contribution	5.3	0.0	17,989	0	1,019	0	0	0	0	0	
4409	Southwest Charter School	6/30/2020	Proportion	5.4	4.4	(11,344)	(9,243)	(2,101)	(2,101)	(2,101)	(2,101)	(2,101)	(839)	
4409	Southwest Charter School	6/30/2020	Contribution	5.4	4.4	(16,925)	(13,791)	(3,134)	(3,134)	(3,134)	(3,134)	(3,134)	(1,255)	
4409	Southwest Charter School	6/30/2019	Proportion	5.3	3.3	1,124,126	699,928	212,099	212,099	212,099	212,099	63,631	0	
4409	Southwest Charter School	6/30/2019	Contribution	5.3	3.3	(14,947)	(9,307)	(2,820)	(2,820)	(2,820)	(2,820)	(847)	0	
4409 4409	Southwest Charter School Southwest Charter School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(915,291) 136,329	(387,237) 57,678	(176,018) 26,217	(176,018) 26,217	(176,018) 26,217	(35,201) 5,244	0	0	
4409	Southwest Charter School	6/30/2017	Proportion	5.2	1.2	(46,331)	(10,691)	(8,910)	(8,910)	(1,781)	0,244	0	0	
4409	Southwest Charter School	6/30/2017	Contribution	5.2	1.2	20,223	4,667	3,889	3,889	778	0	0	0	
4409	Southwest Charter School	6/30/2016	Proportion	5.3	0.3	110,720	6,265	20,891	6,265	0	Ō	0	0	
4409	Southwest Charter School	6/30/2016	Contribution	5.3	0.3	14,658	828	2,766	828	0	0	0	0	
4409	Southwest Charter School	6/30/2015	Proportion	5.3	0.0	(157,950)	0	(8,940)	0	0	0	0	0	
4409	Southwest Charter School	6/30/2015	Contribution	5.3	0.0	20,016	0	1,131	0	0	0	0	0	
4410	Ace Academy	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	
4410 4410	Ace Academy	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	
4410	Ace Academy Ace Academy	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	
4410	Ace Academy	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
4410	Ace Academy	6/30/2018	Contribution	5.2	2.2	0	0	0	0	Ö	0	Ö	0	
4410	Ace Academy	6/30/2017	Proportion	5.2	1.2	(528,891)	(122,051)	(101,710)	(101,710)	(20,341)	0	0	0	
4410	Ace Academy	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	
4410	Ace Academy	6/30/2016	Proportion	5.3	0.3	(106,090)	(6,005)	(20,017)	(6,005)	0	0	0	0	
4410	Ace Academy	6/30/2016	Contribution	5.3	0.3	(41,146)	(2,331)	(7,763)	(2,331)	0	0	0	0	
4410	Ace Academy	6/30/2015	Proportion	5.3	0.0	31,074	0	1,759	0	0	0	0	0	
4410 4411	Ace Academy Sherwood Charter School	6/30/2015 6/30/2020	Contribution	5.3 5.4	0.0 4.4	9,292 (82,234)	0 (67,005)	527 (15,229)	(15.220)	0 (15,229)	0 (15,229)	0 (15,229)	0 (6,089)	
4411	Sherwood Charter School Sherwood Charter School	6/30/2020	Proportion Contribution	5.4	4.4	(82,234) 36,703	(67,005)	6,797	(15,229) 6,797	6,797	6,797	(15,229) 6,797	2,718	
4411	Sherwood Charter School	6/30/2019	Proportion	5.3	3.3	(97,314)	(60,592)	(18,361)	(18,361)	(18,361)	(18,361)	(5,509)	2,710	
4411	Sherwood Charter School	6/30/2019	Contribution	5.3	3.3	(402)	(250)	(76)	(76)	(76)	(76)	(22)	0	
4411	Sherwood Charter School	6/30/2018	Proportion	5.2	2.2	(274,037)	(115,940)	(52,699)		(52,699)	(10,542)	o´	0	
4411	Sherwood Charter School	6/30/2018	Contribution	5.2	2.2	12,244	5,179	2,355	2,355	2,355	469	0	0	
4411	Sherwood Charter School	6/30/2017	Proportion	5.2	1.2	159,384	36,780	30,651	30,651	6,129	0	0	0	
4411	Sherwood Charter School	6/30/2017	Contribution	5.2	1.2	(12,280)	(2,832)	(2,362)		(470)	0	0	0	
4411 4411	Sherwood Charter School	6/30/2016	Proportion	5.3 5.3	0.3 0.3	166,193 23,091	9,408 1,306	31,357 4,357	9,408 1,306	0	0	0	0	
4411 4411	Sherwood Charter School Sherwood Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	(36,154)	1,306	4,357 (2.044)	1,306	0	0	0	0	
4411	Sherwood Charter School Sherwood Charter School	6/30/2015	Contribution	5.3	0.0	(36,154) 47.708	0	(2,044)	0	0	0	0	0	
4412	Estacada Web Academy	6/30/2020	Proportion	5.4	4.4	721,258	587,692	133,566	133,566	133,566	133.566	133,566	53,428	
4412	Estacada Web Academy	6/30/2020	Contribution	5.4	4.4	315,349	256,951	58,398	58,398	58,398	58,398	58,398	23,359	
4412	Estacada Web Academy	6/30/2019	Proportion	5.3	3.3	99,293	61,823	18,735	18,735	18,735	18,735	5,618	0	
4412	Estacada Web Academy	6/30/2019	Contribution	5.3	3.3	132,666	82,604	25,031	25,031	25,031	25,031	7,511	0	
4412	Estacada Web Academy	6/30/2018	Proportion	5.2	2.2	200,123	84,668	38,485	38,485	38,485	7,698	0	0	
4412	Estacada Web Academy	6/30/2018	Contribution	5.2	2.2	77,227	32,674	14,851	14,851	14,851	2,972	0	0	
4412	Estacada Web Academy	6/30/2017	Proportion	5.2	1.2	51,274	11,834	9,860	9,860	1,974	0	0	0	
4412	Estacada Web Academy	6/30/2017	Contribution	5.2	1.2	106,383	24,551	20,458	20,458	4,093	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number		Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4412	Estacada Web Academy	6/30/2016	Proportion	5.3	0.3	(226,662)	(12,832)	(42,766)	(12,832)	0	0	0	0	0
4412	Estacada Web Academy	6/30/2016	Contribution	5.3	0.3	77,922	4,412	14,702	4,412	0	0	0	0	0
4412	Estacada Web Academy	6/30/2015	Proportion	5.3	0.0	(25,897)	0	(1,467)	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2015	Contribution	5.3 5.4	0.0	33,826	0	1,916 0	0	0	0	0	0	0
4413 4413	Marcola Early College Academy Marcola Early College Academy	6/30/2020 6/30/2020	Proportion Contribution	5.4	4.4 4.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy Marcola Early College Academy	6/30/2020	Proportion	5.4	3.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy Marcola Early College Academy	6/30/2019	Contribution	5.3	3.3	14,181	8,829	2,676	2,676	2,676	2,676	801	0	0
4414	Marcola Web Academy	6/30/2020	Proportion	5.4	4.4	0	0,023	2,070	2,070	2,070	2,070	001	0	0
4414	Marcola Web Academy	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	Ö
4414	Marcola Web Academy	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Contribution	5.3	3.3	8,581	5,343	1,619	1,619	1,619	1,619	486	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Proportion	5.4	4.4	(39,386)	(32,092)	(7,294)	(7,294)	(7,294)	(7,294			
4418	Lewis And Clark Montessori Charter School	6/30/2020	Contribution	5.4	4.4	(36,851)	(30,027)	(6,824)	(6,824)	(6,824)	(6,824	(6,824)	(2,731)	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	5.3	3.3	(12,392)	(7,716)	(2,338)	(2,338)	(2,338)	(2,338			0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Contribution	5.3	3.3	(21,211)	(13,207)	(4,002)	(4,002)	(4,002)	(4,002	(1,201)) 0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	5.2	2.2	219,827	93,005	42,274	42,274	42,274	8,457	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Contribution	5.2	2.2	41,222	17,441	7,927	7,927	7,927	1,587	0	0	0
4418 4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	5.2 5.2	1.2 1.2	402,689 67.466	92,929 15,570	77,440 12.974	77,440 12.974	15,489 2,596	0	0	0	0
4418 4418	Lewis And Clark Montessori Charter School Lewis And Clark Montessori Charter School	6/30/2017 6/30/2016	Contribution	5.2	1.2 0.3	172,538	15,570 9,768	12,974 32,554	12,974 9,768	2,596	0	0	0	0
4418 4418	Lewis And Clark Montessori Charter School Lewis And Clark Montessori Charter School	6/30/2016	Proportion Contribution	5.3	0.3	81,291	4,601	32,554 15,338	4,601	0	0	0	•	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Proportion	5.3	0.0	(286,905)	4,001	(16,240)	4,001	0	0	0	· ·	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Contribution	5.3	0.0	56,128	0	3,178	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2020	Proportion	5.4	4.4	737,286	600,752	136,534	136,534	136,534	136,534	136,534	54,616	Ö
4419	Silvies River Web Academy	6/30/2020	Contribution	5.4	4.4	173,761	141,583	32,178	32,178	32,178	32,178	32,178		0
4419	Silvies River Web Academy	6/30/2019	Proportion	5.3	3.3	385,441	239,991	72,725	72,725	72,725	72,725	21,816	0	0
4419	Silvies River Web Academy	6/30/2019	Contribution	5.3	3.3	86,387	53,789	16,299	16,299	16,299	16,299	4,892	0	0
4419	Silvies River Web Academy	6/30/2018	Proportion	5.2	2.2	200,950	85,018	38,644	38,644	38,644	7,730	0	0	0
4419	Silvies River Web Academy	6/30/2018	Contribution	5.2	2.2	82,887	35,067	15,940	15,940	15,940	3,187	0	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	5.2	1.2	97,486	22,498	18,747	18,747	3,751	0	0	0	0
4419	Silvies River Web Academy	6/30/2017	Contribution	5.2	1.2	51,363	11,851	9,878	9,878	1,973	0	0	0	0
4419	Silvies River Web Academy	6/30/2016	Proportion	5.3	0.3	108,336	6,131	20,441	6,131	0	0	0	0	0
4419 4419	Silvies River Web Academy	6/30/2016	Contribution	5.3 5.3	0.3 0.0	23,816 (35,362)	1,346	4,494 (2,002)	1,346	0	0	0	0	0
4419	Silvies River Web Academy Silvies River Web Academy	6/30/2015 6/30/2015	Proportion Contribution	5.3	0.0	(35,362)	0	1,094	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Proportion	5.4	4.4	161.107	131,272	29,835	29,835	29,835	29,835	29,835	•	0
4420	Oregon Virtual Academy	6/30/2020	Contribution	5.4	4.4	527,732	430,004	97,728	97,728	97,728	97,728	97,728		0
4420	Oregon Virtual Academy	6/30/2019	Proportion	5.3	3.3	234,594	146,068	44,263	44,263	44,263	44,263	13,279		Ö
4420	Oregon Virtual Academy	6/30/2019	Contribution	5.3	3.3	(80,805)	(50,313)	(15,246)	(15,246)	(15,246)	(15,246	(4,575)		0
4420	Oregon Virtual Academy	6/30/2018	Proportion	5.2	2.2	303,375	128,352	58,341	58,341	58,341	11,670	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Contribution	5.2	2.2	195,102	82,542	37,520	37,520	37,520	7,502	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	5.2	1.2	57,062	13,170	10,973	10,973	2,197	0	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Contribution	5.2	1.2	213,587	49,291	41,074	41,074	8,217	0	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	5.3	0.3	243,414	13,779	45,927	13,779	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Contribution	5.3	0.3	193,971	10,981	36,598	10,981	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2015	Proportion	5.3	0.0	338,417	0	19,157	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2015	Contribution	5.3	0.0	123,915	0	7,015	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Proportion	5.4 5.4	4.4	0	0	0	0	0	0	0	0	0
4421 4421	Home Scholars Academy of Oakridge and Westfir Home Scholars Academy of Oakridge and Westfir	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westlin	6/30/2019	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Contribution	5.2	1.2	Ö	0	0	0	0	0	ő	0	Ö
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Proportion	5.3	0.3	(33,037)	(1,872)	(6,233)	(1,872)	0	0	0	0	Ö
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Contribution	5.3	0.3	0	o o	0	o o	0	0	0	0	Ö
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Proportion	5.3	0.0	26,259	0	1,484	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Contribution	5.3	0.0	(3,868)	0	(218)	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2020	Proportion	5.4	4.4	(993,986)	(809,915)	(184,071)	(184,071)	(184,071)		(184,071)		
4422	Redmond Proficiency Academy	6/30/2020	Contribution	5.4	4.4	306,214	249,508	56,706	56,706	56,706	56,706	56,706		0
4422	Redmond Proficiency Academy	6/30/2019	Proportion	5.3	3.3	357,455	222,567	67,444	67,444	67,444	67,444	20,235		0
4422	Redmond Proficiency Academy	6/30/2019	Contribution	5.3	3.3	(31,963)	(19,901)	(6,031)	(6,031)	(6,031)	(6,031	(1,808)		0
4422	Redmond Proficiency Academy Redmond Proficiency Academy	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	388,975 104,733	164,566 44,310	74,803 20,141	74,803 20,141	74,803 20,141	14,960 4,028	0	0	0
4422														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4422 4422	Redmond Proficiency Academy Redmond Proficiency Academy	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	148,910 (411,032)	34,362 (23,267)	28,637 (77,553)	28,637 (23,267)	5,725	0	0	0	(
4422	Redmond Proficiency Academy	6/30/2016	Contribution	5.3	0.3	111,169	6,294	20,975	6,294	0	0	0	0	(
4422	Redmond Proficiency Academy	6/30/2015	Proportion	5.3	0.0	5,228	0,234	298	0,234	0	0	0	•	(
4422	Redmond Proficiency Academy	6/30/2015	Contribution	5.3	0.0	37,847	ō	2,142	0	Ō	0	0	ō	Ċ
4423	Molalla River Academy	6/30/2020	Proportion	5.4	4.4	218,999	178,444	40,555	40,555	40,555	40,555	40,555	16,224	(
4423	Molalla River Academy	6/30/2020	Contribution	5.4	4.4	42,492	34,623	7,869	7,869	7,869	7,869			(
4423	Molalla River Academy	6/30/2019	Proportion	5.3	3.3	46,723	29,091	8,816	8,816	8,816	8,816			(
4423	Molalla River Academy	6/30/2019	Contribution	5.3	3.3	115,255	71,763	21,746	21,746	21,746	21,746			(
4423	Molalla River Academy	6/30/2018	Proportion	5.2	2.2	114,664	48,511	22,051	22,051	22,051	4,409		· ·	(
4423	Molalla River Academy	6/30/2018	Contribution	5.2	2.2	4,502	1,904	866	866	866	172	0	•	(
4423 4423	Molalla River Academy Molalla River Academy	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	(20,588) 45,342	(4,752) 10,462	(3,959) 8,720	(3,959) 8,720	(793) 1,742	0	0	0	(
4423	Molalla River Academy	6/30/2017	Proportion	5.3	0.3	(33,498)	(1,898)		(1,898)	1,742	0	0	0	(
4423	Molalla River Academy	6/30/2016	Contribution	5.3	0.3	43,872	2,482	8,278	2,482	0	0	0	0	(
4423	Molalla River Academy	6/30/2015	Proportion	5.3	0.0	(63,202)	2,402	(3,577)	2,402	0	0	0	0	(
4423	Molalla River Academy	6/30/2015	Contribution	5.3	0.0	13,802	ő	782	0	Ö	0	0	ő	Č
4424	The Ivy School	6/30/2020	Proportion	5.4	4.4	682.027	555,726	126,301	126,301	126,301	126,301	126.301	50,522	Ċ
4424	The Ivy School	6/30/2020	Contribution	5.4	4.4	2,976	2,425	551	551	551	551	551	221	Ċ
4424	The Ivy School	6/30/2019	Proportion	5.3	3.3	(496,574)	(309,188)		(93,693)	(93,693)	(93,693			(
4424	The Ivy School	6/30/2019	Contribution	5.3	3.3	100,875	62,809	19,033	19,033	19,033	19,033			(
4424	The Ivy School	6/30/2018	Proportion	5.2	2.2	(352,899)	(149,304)		(67,865)	(67,865)	(13,574		0	(
4424	The Ivy School	6/30/2018	Contribution	5.2	2.2	(8,918)	(3,773)		(1,715)	(1,715)	(343)) 0	0	(
4424	The Ivy School	6/30/2017	Proportion	5.2	1.2	936,282	216,066	180,054	180,054	36,012	0	0	0	(
4424	The lay School	6/30/2017	Contribution	5.2 5.3	1.2 0.3	27,532	6,352	5,295	5,295	1,057	0	0	0	(
4424 4424	The Ivy School The Ivy School	6/30/2016 6/30/2016	Proportion Contribution	5.3	0.3	(89,554) 105,454	(5,069) 5,969	(16,897) 19,897	(5,069) 5,969	0	0	0	0	(
4424	The Ivy School	6/30/2015	Proportion	5.3	0.0	(27,997)	5,969	(1,587)	5,969	0	0	0	0	(
4424	The Ivy School	6/30/2015	Contribution	5.3	0.0	60,168	0	3,408	0	0	0	0		(
4429	Clackamas Web Academy	6/30/2020	Proportion	5.4	4.4	(298)	(243)		(55)	(55)	(55) (55) (23)	
4429	Clackamas Web Academy	6/30/2020	Contribution	5.4	4.4	1,330	1,084	246	246	246	246			Ċ
4429	Clackamas Web Academy	6/30/2019	Proportion	5.3	3.3	(6,003)	(3,737)	(1,133)	(1,133)	(1,133)	(1,133) (338		(
4429	Clackamas Web Academy	6/30/2019	Contribution	5.3	3.3	209	131	39	39	39	39		0	(
4429	Clackamas Web Academy	6/30/2018	Proportion	5.2	2.2	3,980	1,685	765	765	765	155		0	(
4429	Clackamas Web Academy	6/30/2018	Contribution	5.2	2.2	(130)	(55)		(25)	(25)	(5)	,	0	(
4429	Clackamas Web Academy	6/30/2017	Proportion	5.2	1.2	(7,725)	(1,781)		(1,486)	(295)	0	0	0	(
4429 4429	Clackamas Web Academy Clackamas Web Academy	6/30/2017 6/30/2016	Contribution	5.2 5.3	1.2 0.3	1,166 (7,976)	270 (451)	224 (1,505)	224 (451)	46 0	0	0	0	(
4429 4429	Clackamas Web Academy Clackamas Web Academy	6/30/2016	Proportion Contribution	5.3	0.3	(7,976)	(451)		(451)	0	0	0	0	(
4429	Clackamas Web Academy	6/30/2015	Proportion	5.3	0.0	(7,900)	(9)	(445)	(9)	0	0	0	0	(
4429	Clackamas Web Academy	6/30/2015	Contribution	5.3	0.0	(354)	0	(19)	0	0	0	0	•	(
4430	Clackamas Charter Alliance 2	6/30/2020	Proportion	5.4	4.4	(9,025)	(7,354)		(1,671)	(1,671)	(1,671) (1,671		
4430	Clackamas Charter Alliance 2	6/30/2020	Contribution	5.4	4.4	3,721	3,032	689	689	689	689			Ċ
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	5.3	3.3	(15,646)	(9,742)	(2,952)	(2,952)	(2,952)	(2,952) (886		(
4430	Clackamas Charter Alliance 2	6/30/2019	Contribution	5.3	3.3	672	418	127	127	127	127		0	(
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	5.2	2.2	593	251	114	114	114	23		•	(
4430	Clackamas Charter Alliance 2	6/30/2018	Contribution	5.2	2.2	(2,105)	(890)	(405)	(405)	(405)	(80) 0	0	(
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	5.2	1.2	(6,618)	(1,526)		(1,273)	(253)	0	0	0	(
4430 4430	Clackamas Charter Alliance 2 Clackamas Charter Alliance 2	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	2,101 (6,237)	485 (352)	404 (1.177)	404 (352)	81 0	0	0	0	(
4430	Clackamas Charter Alliance 2 Clackamas Charter Alliance 2	6/30/2016	Contribution	5.3	0.3	2,233	(352)	(1,177)	(352)	0	0	0	0	(
4430	Clackamas Charter Alliance 2	6/30/2015	Proportion	5.3	0.0	(28,252)	120	(1,597)	120	0	0	0	0	(
4430	Clackamas Charter Alliance 2	6/30/2015	Contribution	5.3	0.0	1,775	0	100	0	0	0	0	0	(
4431	Corbett Charter School	6/30/2020	Proportion	5.4	4.4	0	ő	0	0	ő	0	0	ő	Ċ
4431	Corbett Charter School	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	Ċ
4431	Corbett Charter School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
4431	Corbett Charter School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
4431	Corbett Charter School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	(
4431	Corbett Charter School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	(
4431	Corbett Charter School	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	(
4431	Corbett Charter School	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	(
4431	Corbett Charter School	6/30/2016	Proportion	5.3	0.3	(1,032,563)	(58,448)	(194,823)	(58,448)	0	0	0	0	
4431 4431	Corbett Charter School Corbett Charter School	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3 0.0	0 (621,374)	0	(35,174)	0	0	0	0	0	
4431	Corbett Charter School	6/30/2015	Proportion Contribution	5.3	0.0	(111,103)	0	(6,288)	0	0	0	0	0	
4432	Renaissance Public Academy	6/30/2013	Proportion	5.4	4.4	(71,779)	(58,487)		(13,292)	(13,292)	(13,292) (13,292	•	
		0/00/2020	. roportion	5.4	4.4	89,590	72,999	16,591	16,591	16,591	16,591	16,591		(



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 4432	Employer Name Renaissance Public Academy	Recognition 6/30/2019	Proportion	Amortization Period 5.3	Period 3.3	Outflow/(Inflow) (610,612)	Outflow/(Inflow) (380,192)	Expense (115,210)	Expense (115,210)	Expense (115,210)	Expense (115,210)	(34,562)	Expense 0	Subsequent Expense
4432	Renaissance Public Academy	6/30/2019	Contribution	5.3	3.3	80,419	50,073	15,173	15,173	15,173	15,173	4,554	0	(
4432	Renaissance Public Academy	6/30/2018	Proportion	5.2	2.2	42,451	17,959	8,164	8,164	8,164	1,631	0	0	(
4432	Renaissance Public Academy	6/30/2018	Contribution	5.2	2.2	3,413	1,445	656	656	656	133	0	0	Ċ
4432	Renaissance Public Academy	6/30/2017	Proportion	5.2	1.2	44,497	10,269	8,557	8,557	1,712	0	0	0	(
4432	Renaissance Public Academy	6/30/2017	Contribution	5.2	1.2	8,896	2,052	1,711	1,711	341	0	0	0	(
4432	Renaissance Public Academy	6/30/2016	Proportion	5.3	0.3	161,601	9,146	30,491	9,146	0	0	0	0	(
4432	Renaissance Public Academy	6/30/2016	Contribution	5.3	0.3	15,964	904	3,012	904	0	0	0	0	(
4432	Renaissance Public Academy	6/30/2015	Proportion	5.3	0.0	(336,528)	0	(19,048)	0	0	0	0	0	(
4432	Renaissance Public Academy	6/30/2015	Contribution	5.3	0.0	22,919	0	1,299					0	(
4433	Powell Butte Community Charter School	6/30/2020	Proportion	5.4	4.4	218,423	177,974	40,449	40,449	40,449	40,449	40,449	16,178	(
4433 4433	Powell Butte Community Charter School Powell Butte Community Charter School	6/30/2020 6/30/2019	Contribution	5.4 5.3	4.4 3.3	23,862 86,650	19,443 53,952	4,419 16.349	4,419 16.349	4,419 16,349	4,419 16.349	4,419 4.905	1,767	(
4433 4433	Powell Butte Community Charter School Powell Butte Community Charter School	6/30/2019	Proportion Contribution	5.3	3.3	21,074	13,122	3,976	3,976	3,976	3,976	4,905 1,194	0	(
4433	Powell Butte Community Charter School	6/30/2018	Proportion	5.2	2.2	(98.164)	(41.530)	(18.878)	(18.878)	(18.878)	(3.774)		0	(
4433	Powell Butte Community Charter School	6/30/2018	Contribution	5.2	2.2	38.712	16.377	7.445	7.445	7.445	1.487	0	0	(
4433	Powell Butte Community Charter School	6/30/2017	Proportion	5.2	1.2	416.541	96.125	80,104	80.104	16.021	0	0	0	Č
4433	Powell Butte Community Charter School	6/30/2017	Contribution	5.2	1.2	18.246	4.210	3,509	3,509	701	0	0	0	·
4433	Powell Butte Community Charter School	6/30/2016	Proportion	5.3	0.3	(323,853)	(18,333)	(61,104)	(18,333)	0	0	0	0	Ċ
4433	Powell Butte Community Charter School	6/30/2016	Contribution	5.3	0.3	61,305	3,470	11,567	3,470	0	0	0	0	(
4433	Powell Butte Community Charter School	6/30/2015	Proportion	5.3	0.0	40,731	0	2,306	0	0	0	0	0	(
4433	Powell Butte Community Charter School	6/30/2015	Contribution	5.3	0.0	551	0	31	0	0	0	0	0	(
4434	Logos Public Charter School	6/30/2020	Proportion	5.4	4.4	5,943	4,842	1,101	1,101	1,101	1,101	1,101	438	(
4434	Logos Public Charter School	6/30/2020	Contribution	5.4	4.4	137,194	111,788	25,406	25,406	25,406	25,406	25,406	10,164	(
4434	Logos Public Charter School	6/30/2019	Proportion	5.3	3.3	4,569,394	2,845,094	862,150	862,150	862,150	862,150	258,644	0	(
4434 4434	Logos Public Charter School	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(10,858) (4,158,637)	(6,760)	(2,049) (799,738)	(2,049) (799,738)	(2,049) (799,738)	(2,049) (159,947)	(613)	0	(
4434	Logos Public Charter School Logos Public Charter School	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	(4,158,637)	(1,759,423) 250,172	(799,738)	(799,738)	(799,738)	(159,947)	0	0	(
4434	Logos Public Charter School	6/30/2017	Proportion	5.2	1.2	159,701	36,853	30,712	30,712	6,141	22,744	0	0	(
4434	Logos Public Charter School	6/30/2017	Contribution	5.2	1.2	(245,942)	(56,754)	(47,297)	(47,297)	(9,457)	0	0	0	Č
4434	Logos Public Charter School	6/30/2016	Proportion	5.3	0.3	(519,326)	(29,396)	(97,986)	(29,396)	(0, 107)	0	0	0	Č
4434	Logos Public Charter School	6/30/2016	Contribution	5.3	0.3	80,852	4,577	15,255	4,577	0	0	0	0	Ċ
4434	Logos Public Charter School	6/30/2015	Proportion	5.3	0.0	29,216	0	1,656	0	0	0	0	0	(
4434	Logos Public Charter School	6/30/2015	Contribution	5.3	0.0	6,953	0	393	0	0	0	0	0	(
4435	Sunny Wolf Charter School	6/30/2020	Proportion	5.4	4.4	98,059	79,900	18,159	18,159	18,159	18,159	18,159	7,264	(
4435	Sunny Wolf Charter School	6/30/2020	Contribution	5.4	4.4	53,454	43,555	9,899	9,899	9,899	9,899	9,899	3,959	(
4435	Sunny Wolf Charter School	6/30/2019	Proportion	5.3	3.3	6,182	3,850	1,166	1,166	1,166	1,166	352	0	(
4435	Sunny Wolf Charter School	6/30/2019	Contribution	5.3	3.3	8,975	5,589	1,693 488	1,693	1,693	1,693	510	0	(
4435 4435	Sunny Wolf Charter School Sunny Wolf Charter School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	2,535 16,255	1,071 6.877	488 3,126	488 3,126	488 3,126	95 625	0	0	(
4435 4435	Sunny Wolf Charter School	6/30/2018	Proportion	5.2	1.2	264.089	60,945	50,786	50.786	3,126 10.159	025	0	0	(
4435	Sunny Wolf Charter School	6/30/2017	Contribution	5.2	1.2	20,977	4.841	4.034	4,034	807	0	0	0	(
4435	Sunny Wolf Charter School	6/30/2016	Proportion	5.3	0.3	4.061	231	766	231	007	0	0	0	(
4435	Sunny Wolf Charter School	6/30/2016	Contribution	5.3	0.3	47,184	2,669	8,903	2,669	0	0	0	0	Č
4435	Sunny Wolf Charter School	6/30/2015	Proportion	5.3	0.0	(63,525)	0	(3,595)	0	0	0	0	0	
4435	Sunny Wolf Charter School	6/30/2015	Contribution	5.3	0.0	14,525	0	820	0	0	0	0	0	(
4436	Academy Of Arts & Academics	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	(
4436	Academy Of Arts & Academics	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	(
4436	Academy Of Arts & Academics	6/30/2019	Proportion	5.3	3.3	(1,303,012)	(811,310)	(245,851)	(245,851)	(245,851)	(245,851)	(73,757)	0	(
4436	Academy Of Arts & Academics	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
4436	Academy Of Arts & Academics	6/30/2018	Proportion	5.2	2.2	136,703	57,836	26,289	26,289	26,289	5,258	0	0	(
4436	Academy Of Arts & Academics	6/30/2018	Contribution	5.2	2.2	(154,715)	(65,456)	(29,753)	(29,753)	(29,753)	(5,950)	0	0	(
4436 4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	60,510 56,724	13,962 13,092	11,637 10,908	11,637 10,908	2,325 2,184	0	0	0	(
4436 4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2017	Proportion	5.2	1.2 0.3	(75,304)	13,092 (4,264)	10,908 (14,208)	10,908	2,184	0	0	0	
4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2016	Contribution	5.3	0.3	(75,304) 12,446	(4,264)	2,348	(4,264) 706	0	0	0	0	
4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2015	Proportion	5.3	0.0	15,681	700 N	886	700 N	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2015	Contribution	5.3	0.0	(11,183)	0	(633)	0	0	0	0	0	
4437	Center for Advance Learning	6/30/2020	Proportion	5.4	4.4	(310,952)	(253,368)	(57,584)	(57,584)	(57,584)	(57,584)	(57,584)	(23,032)	
4437	Center for Advance Learning	6/30/2020	Contribution	5.4	4.4	110,892	90,356	20,536	20,536	20,536	20,536	20,536	8,212	
4437	Center for Advance Learning	6/30/2019	Proportion	5.3	3.3	(72,064)	(44,870)	(13,597)	(13,597)	(13,597)	(13,597)	(4,079)	0	
4437	Center for Advance Learning	6/30/2019	Contribution	5.3	3.3	5,743	3,575	1,084	1,084	1,084	1,084	323	0	
4437	Center for Advance Learning	6/30/2018	Proportion	5.2	2.2	(53,897)	(22,802)	(10,365)	(10,365)	(10,365)	(2,072)	0	0	
4437	Center for Advance Learning	6/30/2018	Contribution	5.2	2.2	15,427	6,526	2,967	2,967	2,967	592	0	0	(
4437	Center for Advance Learning	6/30/2017	Proportion	5.2	1.2	65,021	15,005	12,504	12,504	2,501	0	0	0	(
4437	Center for Advance Learning	6/30/2017	Contribution	5.2	1.2	32,962	7,606	6,339	6,339	1,267	0	0	0	
4437	Center for Advance Learning	6/30/2016	Proportion	5.3	0.3	(32,794)	(1,854)	(6,188)	(1,854)	0	0	0		



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number 4437	Employer Name Center for Advance Learning	Recognition	Contribution	Amortization Period 5.3	Period 0.3	Outflow/(Inflow) 48,608	Outflow/(Inflow)	Expense 9,171	Expense 2,753	Expense	Expense	Expense	Expense 0	Subsequent Expense
4437	Center for Advance Learning Center for Advance Learning	6/30/2016 6/30/2015	Proportion	5.3	0.0	(72,538)	2,753	(4,108)	2,755	0	0	0	0	0
4437	Center for Advance Learning	6/30/2015	Contribution	5.3	0.0	41,521	0	2,351	Ö	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4439 4439	Homesource Family Charter Homesource Family Charter	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	2.2 1.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Contribution	5.2	1.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Contribution	5.3	0.3	0	0	0	0	ō	0	0	ō	ō
4439	Homesource Family Charter	6/30/2015	Proportion	5.3	0.0	(25,436)	0	(1,441)	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2015	Contribution	5.3	0.0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Proportion	5.4	4.4	(141,395)	(115,211)		(26,184)					
4440	Sheridan Allprep Academy	6/30/2020	Contribution	5.4	4.4	453,319	369,371	83,948	83,948	83,948	83,948	83,948	33,579	
4440 4440	Sheridan Allprep Academy	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	42,320 7.925	26,350 4,935	7,985 1,495	7,985 1.495	7,985 1,495	7,985 1.495	2,395 450	0	0
4440 4440	Sheridan Allprep Academy Sheridan Allprep Academy	6/30/2019	Proportion	5.3 5.2	3.3 2.2	7,925 (37,162)	4,935 (15,721)		1,495 (7,147)		1,495		0	0
4440	Sheridan Allprep Academy	6/30/2018	Contribution	5.2	2.2	15,948	6,747	3,067	3,067	3,067	613	, 0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Proportion	5.2	1.2	136,017	31,389	26,157	26,157	5,232	0.0	0	Ö	ő
4440	Sheridan Allprep Academy	6/30/2017	Contribution	5.2	1.2	7,991	1,843	1,537	1,537	306	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2016	Proportion	5.3	0.3	124,733	7,058	23,535	7,058	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2016	Contribution	5.3	0.3	22,486	1,271	4,243	1,271	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Proportion	5.3	0.0	(63,926)	0	(3,616)	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Contribution	5.3	0.0	29,767		1,687	0	0	0	0	0	0
4441 4441	Baker Web Academy Baker Web Academy	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	2,041,622 853,169	1,663,544 695,175	378,078 157,994	378,078 157,994	378,078 157,994	378,078 157,994	378,078 157,994	151,232 63,199	
4441	Baker Web Academy	6/30/2020	Proportion	5.3	3.3	1,787,129	1,112,741	337.194	337.194	337,194	337,194	101.159	03,199	0
4441	Baker Web Academy	6/30/2019	Contribution	5.3	3.3	250,179	155,771	47,204	47,204	47,204	47,204	14,159		0
4441	Baker Web Academy	6/30/2018	Proportion	5.2	2.2	2,091,049	884.674	402,125	402,125	402,125	80.424	0	Ö	ő
4441	Baker Web Academy	6/30/2018	Contribution	5.2	2.2	502,880	212,756	96,708	96,708	96,708	19,340	0	0	0
4441	Baker Web Academy	6/30/2017	Proportion	5.2	1.2	900,723	207,859	173,216	173,216	34,643	0	0	0	0
4441	Baker Web Academy	6/30/2017	Contribution	5.2	1.2	444,935	102,679	85,564	85,564	17,115	0	0	0	0
4441	Baker Web Academy	6/30/2016	Proportion	5.3	0.3	427,645	24,205	80,688	24,205	0	0	0	0	0
4441	Baker Web Academy	6/30/2016	Contribution	5.3	0.3	243,201	13,766	45,887	13,766	0	0	0	0	0
4441 4441	Baker Web Academy Baker Web Academy	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0 0.0	404,810 143,263	0	22,915 8,108	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2020	Proportion	5.4	4.4	(300,915)	(245,190)		(55,725)	(55,725)	(55,725)	(55,725)	(22,290)	
4443	Knova Learning Oreogn	6/30/2020	Contribution	5.4	4.4	60,972	49.681	11,291	11,291	11,291	11,291	11,291	4.517	, 0
4443	Knova Learning Oreogn	6/30/2019	Proportion	5.3	3.3	45,785	28,507	8,639	8,639	8,639	8,639	2,590	0	0
4443	Knova Learning Oreogn	6/30/2019	Contribution	5.3	3.3	(17,724)	(11,036)	(3,344)	(3,344)	(3,344)	(3,344)	(1,004)	0	0
4443	Knova Learning Oreogn	6/30/2018	Proportion	5.2	2.2	(118,825)	(50,272)		(22,851)	(22,851)	(4,570)) 0	0	0
4443	Knova Learning Oreogn	6/30/2018	Contribution	5.2	2.2	17,087	7,229	3,286	3,286	3,286	657	0	0	0
4443 4443	Knova Learning Oreogn	6/30/2017	Proportion	5.2	1.2	2,134	494	410	410	84	0	0	0	0
4443 4443	Knova Learning Oreogn	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	26,560 (72,205)	6,128 (4,085)	5,108 (13,624)	5,108 (4,085)	1,020	0	0	0	0
4443	Knova Learning Oreogn Knova Learning Oreogn	6/30/2016	Contribution	5.3	0.3	48,735	2,760	9,195	2,760	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Proportion	5.3	0.0	(409,444)	2,700	(23,174)		0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Contribution	5.3	0.0	42,521	0	2,406	Ö	ő	0	0	ő	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Proportion	5.4	4.4	(432,858)	(352,699)		(80,159)	(80,159)	(80,159)	(80,159)	(32,063)	
4444	Bennett Pearson Academy, Inc.	6/30/2020	Contribution	5.4	4.4	79,693	64,935	14,758	14,758	14,758	14,758	14,758	5,903	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	5.3	3.3	394,406	245,574	74,416	74,416	74,416	74,416	22,326	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Contribution	5.3	3.3	(20,860)	(12,988)	(3,936)	(3,936)		(3,936)		0	0
4444 4444	Bennett Pearson Academy, Inc. Bennett Pearson Academy, Inc.	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	2.2 2.2	(112,298) 43,367	(47,510) 18,347	(21,596) 8,340	(21,596) 8,340	(21,596) 8,340	(4,318) 1,667	0	0	0
4444	Bennett Pearson Academy, Inc. Bennett Pearson Academy, Inc.	6/30/2018	Proportion	5.2	1.2	(29,455)	(6,799)		(5,664)			0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Contribution	5.2	1.2	19,526	4,506	3,755	3,755	751	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	5.3	0.3	(81,792)	(4,632)				0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Contribution	5.3	0.3	18,611	1,051	3,512	1,051	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Proportion	5.3	0.0	99,174	0	5,614	0	0	0	Ö	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Contribution	5.3	0.0	9,024	0	509	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2020	Proportion	5.4	4.4	217,594	177,299	40,295	40,295	40,295	40,295	40,295	16,119	
4446	Coburg Community Charter School	6/30/2020	Contribution	5.4	4.4	56,152	45,753	10,399	10,399	10,399	10,399	10,399	4,157	0
4446 4446	Coburg Community Charter School	6/30/2019	Proportion	5.3 5.3	3.3 3.3	(159,478)	(99,298)	(30,090) 4.179	(30,090) 4.179		(30,090)		0	0
4440	Coburg Community Charter School	6/30/2019	Contribution	5.3	3.3	22,151	13,793	4,179	4,179	4,179	4,179	1,256	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Frankrica Nama	Period for Initial Recognition	Source of Employer	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expens
4446	Employer Name Coburg Community Charter School	6/30/2018	Proportion Proportion	5.2	2.2	(139,897)	(59,188)	(26,903)	(26,903)	(26,903)	(5,382)		0	Subsequent Expens
4446	Coburg Community Charter School	6/30/2018	Contribution	5.2	2.2	522	222	100	100	100	22	0	0	
4446	Coburg Community Charter School	6/30/2017	Proportion	5.2	1.2	(12,899)	(2,975)	(2,481)	(2,481)	(494)	0	0	0	
4446	Coburg Community Charter School	6/30/2017	Contribution	5.2	1.2	18,233	4,209	3,506	3,506	703	0	0	0	
4446	Coburg Community Charter School	6/30/2016	Proportion	5.3	0.3	271,160	15,350	51,162	15,350	0	0	0	0	
4446 4446	Coburg Community Charter School	6/30/2016	Contribution	5.3	0.3 0.0	27,408	1,553	5,171	1,553	0	0	0	0	
4446	Coburg Community Charter School Coburg Community Charter School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	(28,201) 66,344	0	(1,596) 3,754	0	0	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Proportion	5.4	4.4	414,558	337,788	76,770	76,770	76,770	76,770	76,770	30,708	
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Contribution	5.4	4.4	85,742	69,864	15,878	15,878	15,878	15,878	15,878	6,352	
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	5.3	3.3	198,724	123,734	37,495	37,495	37,495	37,495	11,249	0,002	
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Contribution	5.3	3.3	67,527	42,045	12,741	12,741	12,741	12,741	3,822	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	5.2	2.2	(261,726)	(110,730)	(50,332)	(50,332)	(50,332)	(10,066)	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Contribution	5.2	2.2	60,165	25,455	11,570	11,570	11,570	2,315	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	5.2	1.2	203,234	46,902	39,083	39,083	7,819	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Contribution	5.2	1.2	15,505	3,577	2,982	2,982	595	0	0	0	
4447 4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	5.3 5.3	0.3	211,943	11,998	39,989	11,998	0	0	0	0	
4447 4447	Arco Iris Spanish Immersion Charter School	6/30/2016 6/30/2015	Contribution	5.3 5.3	0.3	35,808	2,028	6,756 (3.692)	2,028	0	0	0	0	
4447 4447	Arco Iris Spanish Immersion Charter School Arco Iris Spanish Immersion Charter School	6/30/2015	Proportion Contribution	5.3	0.0	(65,257) 55,513	0	(3,692)	0	0	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2020	Proportion	5.4	4.4	339,661	276,761	62,900	62,900	62,900	62,900	62,900	25,161	
4448	Gresham Barlow Web Academy	6/30/2020	Contribution	5.4	4.4	203,516	165,828	37,688	37,688	37,688	37,688	37,688	15,076	
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	5.3	3.3	199,198	124,028	37,585	37,585	37,585	37,585	11,273	0	
4448	Gresham Barlow Web Academy	6/30/2019	Contribution	5.3	3.3	53,314	33,196	10,059	10,059	10,059	10,059	3,019	0	
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	5.2	2.2	177,981	75,300	34,227	34,227	34,227	6,846	0	0	
4448	Gresham Barlow Web Academy	6/30/2018	Contribution	5.2	2.2	53,263	22,534	10,243	10,243	10,243	2,048	0	0	
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	5.2	1.2	(78,098)	(18,022)	(15,019)	(15,019)	(3,003)	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2017	Contribution	5.2	1.2	62,109	14,333	11,944	11,944	2,389	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	5.3	0.3	(24,764)	(1,404)	(4,672)	(1,404)	0	0	0	0	
4448 4448	Gresham Barlow Web Academy Gresham Barlow Web Academy	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	0.3 0.0	47,848 133.854	2,708	9,028 7.579	2,708	0	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2015	Contribution	5.3	0.0	58,837	0	3,332	0	0	0	0	0	
4449	Mosier Middle School	6/30/2020	Proportion	5.4	4.4	0 0	0	0,332	0	0	0	0	0	
4449	Mosier Middle School	6/30/2020	Contribution	5.4	4.4	0	0	Ö	0	0	0	0	0	
4449	Mosier Middle School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
4449	Mosier Middle School	6/30/2019	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
4449	Mosier Middle School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
4449	Mosier Middle School	6/30/2018	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
4449	Mosier Middle School	6/30/2017	Proportion	5.2	1.2	(410,615)	(94,759)	(78,964)	(78,964)	(15,795)	0	0	0	
4449	Mosier Middle School	6/30/2017	Contribution	5.2	1.2	(50.004)	0	(40.000)	0 (2.424)	0	0	0	0	
4449 4449	Mosier Middle School Mosier Middle School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(56,294) (32,973)	(3,184) (1,868)	(10,622) (6,221)	(3,184) (1,868)	0	0	0	0	
4449	Mosier Middle School	6/30/2015	Proportion	5.3	0.0	8.237	(1,000)	(6,221)	(1,000)	0	0	0	0	
4449	Mosier Middle School	6/30/2015	Contribution	5.3	0.0	5,879	0	334	0	0	0	0	0	
4450	Sauvie Island Academy	6/30/2020	Proportion	5.4	4.4	484,092	394,445	89,647	89,647	89,647	89,647	89,647	35,857	
4450	Sauvie Island Academy	6/30/2020	Contribution	5.4	4.4	(2,519)	(2,053)	(466)	(466)	(466)	(466)	(466)	(189)	
4450	Sauvie Island Academy	6/30/2019	Proportion	5.3	3.3	(432,753)	(269,449)	(81,652)	(81,652)	(81,652)	(81,652)	(24,493)	0	
4450	Sauvie Island Academy	6/30/2019	Contribution	5.3	3.3	41,857	26,061	7,898	7,898	7,898	7,898	2,367	0	
4450	Sauvie Island Academy	6/30/2018	Proportion	5.2	2.2	71,773	30,367	13,802	13,802	13,802	2,763	0	0	
4450	Sauvie Island Academy	6/30/2018	Contribution	5.2	2.2	(5,413)	(2,290)	(1,041)	(1,041)	(1,041)	(208)	0	0	
4450	Sauvie Island Academy	6/30/2017	Proportion	5.2	1.2	97,841	22,577	18,816	18,816	3,761	0	0	0	
4450	Sauvie Island Academy	6/30/2017	Contribution	5.2	1.2	36,468	8,416	7,013	7,013	1,403	0	0	0	
4450 4450	Sauvie Island Academy Sauvie Island Academy	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(280,677) 29,408	(15,887) 1,663	(52,958) 5,549	(15,887) 1,663	0	0	0	0	
4450	Sauvie Island Academy	6/30/2015	Proportion	5.3	0.0	(28,978)	1,003	(1,638)	1,003	0	0	0	0	
4450	Sauvie Island Academy	6/30/2015	Contribution	5.3	0.0	7,136	0	406	0	0	0	0	0	
4451	River's Edge Academy Charter School	6/30/2020	Proportion	5.4	4.4	(315,066)	(256,720)	(58,346)	(58,346)	(58,346)	(58,346)	(58,346)	(23,336)	
4451	River's Edge Academy Charter School	6/30/2020	Contribution	5.4	4.4	(11,404)	(9,292)	(2,112)	(2,112)	(2,112)	(2,112)	(2,112)	(844)	
4451	River's Edge Academy Charter School	6/30/2019	Proportion	5.3	3.3	257,695	160,451	48,622	48,622	48,622	48,622	14,585	o´	
4451	River's Edge Academy Charter School	6/30/2019	Contribution	5.3	3.3	(10,632)	(6,620)	(2,006)	(2,006)	(2,006)	(2,006)	(602)	0	
4451	River's Edge Academy Charter School	6/30/2018	Proportion	5.2	2.2	(293,394)	(124,128)	(56,422)	(56,422)	(56,422)	(11,284)	0	0	
4451	River's Edge Academy Charter School	6/30/2018	Contribution	5.2	2.2	51,988	21,994	9,998	9,998	9,998	1,998	0	0	
4451	River's Edge Academy Charter School	6/30/2017	Proportion	5.2	1.2	28,782	6,642	5,535	5,535	1,107	0	0	0	
4451	River's Edge Academy Charter School	6/30/2017	Contribution	5.2	1.2	(2,165)	(501)	(416)	(416)	(85)	0	0	0	
4451 4451	River's Edge Academy Charter School	6/30/2016	Proportion	5.3 5.3	0.3 0.3	77,551	4,391	14,632 (400)	4,391	0	0	0	0	
4451	River's Edge Academy Charter School River's Edge Academy Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3	0.3	(2,120) 42,271	(120)	(400) 2.391	(120)	0	0	0	0	



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4451 4452	River's Edge Academy Charter School South Columbia Family School	6/30/2015 6/30/2020	Contribution Proportion	5.3 5.4	0.0 4.4	24,798 (18,561)	0 (15,124)	1,403 (3,437)	(3,437)	0 (3,437)	(3,437	0 (3,437)	0 (1,376)	0
4452	South Columbia Family School	6/30/2020	Contribution	5.4	4.4	34,148	27,824		6,324	6,324	6,324	6,324	2,528	0
4452	South Columbia Family School	6/30/2019	Proportion	5.3	3.3	17,283	10,761	3,261	3,261	3,261	3,261	978	2,320	0
4452	South Columbia Family School	6/30/2019	Contribution	5.3	3.3	(2,439)	(1,519)		(460)	(460)	(460)		Ö	Ö
4452	South Columbia Family School	6/30/2018	Proportion	5.2	2.2	(51,111)	(21,624)	(9,829)	(9,829)	(9,829)	(1,966		0	0
4452	South Columbia Family School	6/30/2018	Contribution	5.2	2.2	4,113	1,740		791	791	158	0	0	0
4452	South Columbia Family School	6/30/2017	Proportion	5.2	1.2	65,857	15,197		12,665	2,532	0	0	0	0
4452	South Columbia Family School	6/30/2017	Contribution	5.2	1.2	1,911	439		368	71	0	0	0	0
4452	South Columbia Family School	6/30/2016	Proportion	5.3	0.3	18,489	1,049		1,049	0	0	0	0	0
4452	South Columbia Family School	6/30/2016	Contribution	5.3	0.3	10,870	615		615	0	0	0	0	0
4452 4452	South Columbia Family School South Columbia Family School	6/30/2015 6/30/2015	Proportion	5.3 5.3	0.0 0.0	(8,459) 7,899	0	(479) 449	0	0	0	0	0	0
4452	Woodland Educational Initiative	6/30/2020	Contribution Proportion	5.4	4.4	(654,485)	(533,284)		(121,201)	(121,201)	(121,201	(121,201)	(48,480)	
4453	Woodland Educational Initiative	6/30/2020	Contribution	5.4	4.4	64.808	52.807		12,001	12.001	12,001	12.001	4,803	0
4453	Woodland Educational Initiative	6/30/2019	Proportion	5.3	3.3	129,069	80,363		24,353	24,353	24.353	7.304	-,000	0
4453	Woodland Educational Initiative	6/30/2019	Contribution	5.3	3.3	(59,174)	(36,844)		(11,165)	(11,165)	(11,165		Ö	Ö
4453	Woodland Educational Initiative	6/30/2018	Proportion	5.2	2.2	318.470	134.738		61.244	61,244	12,250	0	0	0
4453	Woodland Educational Initiative	6/30/2018	Contribution	5.2	2.2	16,344	6,915	3,143	3,143	3,143	629	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	5.2	1.2	(162,072)	(37,400)		(31,168)	(6,232)	0	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Contribution	5.2	1.2	53,065	12,245		10,205	2,040	0	0	0	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	5.3	0.3	54,862	3,107		3,107	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2016	Contribution	5.3	0.3	1,247	72		72	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Proportion	5.3	0.0	158,332	0	-,	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Contribution	5.3	0.0	18,163	0	.,	0	0	0	0	0	0
4454 4454	Le Monde Immersion Charter School	6/30/2020	Proportion	5.4	4.4	426,981	347,910		79,071	79,071	79,071	79,071 14,311	31,626	0
4454 4454	Le Monde Immersion Charter School Le Monde Immersion Charter School	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	77,277 182,480	62,966 113,620		14,311 34,430	14,311 34,430	14,311 34.430	10,330	5,722	0
4454	Le Monde Immersion Charter School	6/30/2019	Contribution	5.3	3.3	46,058	28,678		8,690	8,690	8,690	2,608	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	5.2	2.2	(31,241)	(13,217)		(6,008)	(6,008)	(1,201		0	Ö
4454	Le Monde Immersion Charter School	6/30/2018	Contribution	5.2	2.2	35,975	15,221	6.918	6,918	6.918	1,385	, 0	Ö	Ö
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	5.2	1.2	106,668	24,616	20,513	20,513	4,103	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Contribution	5.2	1.2	39,936	9,216	7,680	7,680	1,536	0	0	Ö	Ö
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	5.3	0.3	157,841	8,936		8,936	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Contribution	5.3	0.3	44,594	2,524		2,524	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Proportion	5.3	0.0	(81,924)	0	(.,)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Contribution	5.3	0.0	49,281	0	2,791	(0.070)	0	0	0	0	0
4455 4455	Hope Chinese Charter School Hope Chinese Charter School	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	(12,257) 48,916	(9,987) 39,857		(2,270) 9,059	(2,270) 9,059	(2,270 9,059) (2,270) 9,059	(907) 3,621	0
4455	Hope Chinese Charter School	6/30/2019	Proportion	5.3	3.3	426,291	265.427		80.432	80.432	80.432	24,131	3,021	0
4455	Hope Chinese Charter School	6/30/2019	Contribution	5.3	3.3	(729)	(453)		(138)	(138)	(138		0	0
4455	Hope Chinese Charter School	6/30/2018	Proportion	5.2	2.2	211.476	89,472		40,668	40.668	8.136	0	Ö	Ö
4455	Hope Chinese Charter School	6/30/2018	Contribution	5.2	2.2	61,803	26,148		11,885	11,885	2,378	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Proportion	5.2	1.2	294,316	67,920		56,599	11,321	0	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Contribution	5.2	1.2	50,468	11,648	9,705	9,705	1,943	0	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	5.3	0.3	(23,412)	(1,327)			0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Contribution	5.3	0.3	60,235	3,410		3,410	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2015	Proportion	5.3	0.0	169,962	0	9,622	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2015	Contribution	5.3	0.0	30,204	700 000	1,709	400 400	400 400	400 400	400 400	0 66 E7E	0
4456 4456	Insight School of Oregon Charter Insight School of Oregon Charter	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	898,735 246,392	732,303 200.764		166,432 45,628	166,432 45.628	166,432 45.628	166,432 45,628	66,575 18,252	0
4456 4456	Insight School of Oregon Charter Insight School of Oregon Charter	6/30/2020	Proportion	5.4	4.4 3.3	13,057	8,129		45,628	45,628	45,628 2.464	45,628	18,252	0
4456 4456	Insight School of Oregon Charter Insight School of Oregon Charter	6/30/2019	Contribution	5.3	3.3	93,415	58,129 58,165		2,464 17,625	2,464 17,625	2,464 17.625	5,290	0	0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	5.2	2.2	(415)	(175)		(80)	(80)	(15		0	0
4456	Insight School of Oregon Charter	6/30/2018	Contribution	5.2	2.2	57,730	24,424		11,102	11,102	2,220	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	5.2	1.2	156,888	36,204		30,171	6,033	0	0	ő	Ö
4456	Insight School of Oregon Charter	6/30/2017	Contribution	5.2	1.2	9,105	2,101	1,751	1,751	350	0	0	0	Ö
4456	Insight School of Oregon Charter	6/30/2016	Proportion	5.3	0.3	(403,683)	(22,848)		(22,848)	0	0	0	0	Ö
4456	Insight School of Oregon Charter	6/30/2016	Contribution	5.3	0.3	67,656	3,831		3,831	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2015	Proportion	5.3	0.0	223,841	0	,	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2015	Contribution	5.3	0.0	(15,494)	0		0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Proportion	5.4	4.4	(4,929)	(4,016)		(913)	(913)			(364)	
4457	Oregon Virtual Education East	6/30/2020	Contribution	5.4	4.4	(17,032)	(13,878)		(3,154)	(3,154)	(3,154		(1,262)	C
4457	Oregon Virtual Education East	6/30/2019	Proportion	5.3 5.3	3.3 3.3	2,003	1,247	378	378	378	378	113	0	C
4457 4457	Oregon Virtual Education East	6/30/2019	Contribution	5.3 5.2	3.3 2.2	(729) 15,353	(453) 6,497		(138) 2,952	(138) 2,952	(138 593	(39)	0	0
	Oregon Virtual Education East	6/30/2018 6/30/2018	Proportion Contribution	5.2	2.2	15,353	6,497 284		2,952	2,952	28	0	0	0



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer	- Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4457	Oregon Virtual Education East	6/30/2017	Proportion	5.2	1.2	10,324	2,384	1,985	1,985	399	0	0	0	C
4457	Oregon Virtual Education East	6/30/2017	Contribution	5.2	1.2	1,938	446		373	73	0	0	0	C
4457 4457	Oregon Virtual Education East Oregon Virtual Education East	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	0.3 0.3	(16,682) 4,191	(942) 236		(942) 236	0	0	0	0	C
4457	Oregon Virtual Education East	6/30/2015	Proportion	5.3	0.0	14,515	0	820	0	0	0	0	0	C
4457	Oregon Virtual Education East	6/30/2015	Contribution	5.3	0.0	(983)	0	(58)	0	0	0	0	0	Č
4458	Oregon Virtual Education West	6/30/2020	Proportion	5.4	4.4	(4,045)	(3,296)		(749)	(749)	(749	(749)	(300)	Ċ
4458	Oregon Virtual Education West	6/30/2020	Contribution	5.4	4.4	(17,032)	(13,878)		(3,154)	(3,154)	(3,154			
4458	Oregon Virtual Education West	6/30/2019	Proportion	5.3	3.3	1,257	783		237	237	237	72		C
4458 4458	Oregon Virtual Education West Oregon Virtual Education West	6/30/2019 6/30/2018	Contribution	5.3 5.2	3.3 2.2	(610) 15,356	(380) 6,497	(115) 2,953	(115) 2,953	(115) 2,953	(115 591) (35)	0	C
4458	Oregon Virtual Education West	6/30/2018	Proportion Contribution	5.2	2.2	668	284	2,953	2,953	128	28	0	0	
4458	Oregon Virtual Education West	6/30/2017	Proportion	5.2	1.2	10,322	2,382		1,985	397	0	0	0	C
4458	Oregon Virtual Education West	6/30/2017	Contribution	5.2	1.2	1,938	446	373	373	73	0	0	o 0	ď
4458	Oregon Virtual Education West	6/30/2016	Proportion	5.3	0.3	14,260	805	2,691	805	0	0	0	0	Ċ
4458	Oregon Virtual Education West	6/30/2016	Contribution	5.3	0.3	4,191	236	791	236	0	0	0	0	C
4458	Oregon Virtual Education West	6/30/2015	Proportion	5.3	0.0	(20,472)	0	(1,157)	0	0	0	0	0	C
4458	Oregon Virtual Education West	6/30/2015	Contribution	5.3	0.0	2,639	0 00 00	149	0	0	0	0	0	C
4459 4459	Crater Lake Charter Academy Crater Lake Charter Academy	6/30/2020 6/30/2020	Proportion Contribution	5.4 5.4	4.4 4.4	32,603 42.661	26,565 34,761	6,038 7,900	6,038 7,900	6,038 7,900	6,038 7,900	6,038 7.900	2,413 3.161	C
4459 4459	Crater Lake Charter Academy Crater Lake Charter Academy	6/30/2020	Proportion	5.4 5.3	4.4 3.3	42,661 (114,131)	(71,063)		7,900 (21,534)	7,900 (21,534)	7,900 (21,534		3,161	(
4459	Crater Lake Charter Academy	6/30/2019	Contribution	5.3	3.3	24,153	15,039		4,557	4,557	4,557	1,368	0	C
4459	Crater Lake Charter Academy	6/30/2018	Proportion	5.2	2.2	478,480	202,435	92,015	92,015	92,015	18,405	0	o 0	ď
4459	Crater Lake Charter Academy	6/30/2018	Contribution	5.2	2.2	(22,680)	(9,594)	(4,362)	(4,362)	(4,362)	(870)) 0	0	C
4459	Crater Lake Charter Academy	6/30/2017	Proportion	5.2	1.2	(11,425)	(2,637)	(2,197)	(2,197)	(440)	0	0	0	C
4459	Crater Lake Charter Academy	6/30/2017	Contribution	5.2	1.2	64,655	14,919	12,434	12,434	2,485	0	0	0	C
4459	Crater Lake Charter Academy	6/30/2016	Proportion	5.3	0.3	200,071	11,326	37,749	11,326	0	0	0	0	C
4459	Crater Lake Charter Academy	6/30/2016	Contribution	5.3 5.3	0.3 0.0	100,975 304,749	5,715		5,715 0	0	0	0	0	C
4459 4459	Crater Lake Charter Academy Crater Lake Charter Academy	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	2,112	0		0	0	0	0	0	(
4460	Kairos Pdx	6/30/2020	Proportion	5.4	4.4	269,108	219,273		49,835	49,835	49,835	49,835	19,933	C
4460	Kairos Pdx	6/30/2020	Contribution	5.4	4.4	128,437	104,652		23,785	23,785	23,785	23,785	9,512	d
4460	Kairos Pdx	6/30/2019	Proportion	5.3	3.3	137,531	85,633	25,949	25,949	25,949	25,949	7,786	0	C
4460	Kairos Pdx	6/30/2019	Contribution	5.3	3.3	9,091	5,661	1,715	1,715	1,715	1,715	516	0	C
4460	Kairos Pdx	6/30/2018	Proportion	5.2	2.2	167,715	70,956	32,253	32,253	32,253	6,450	0	0	C
4460	Kairos Pdx	6/30/2018	Contribution	5.2	2.2	72,828	30,813		14,005	14,005	2,803	0	0	C
4460 4460	Kairos Pdx Kairos Pdx	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	1.2 1.2	370,092 19.430	85,404 4.482	71,172 3,737	71,172 3,737	14,232 745	0	0	0	C
4460	Kairos Pdx	6/30/2016	Proportion	5.3	0.3	271,297	15,357	51,188	15,357	745	0	0	0	C
4460	Kairos Pdx	6/30/2016	Contribution	5.3	0.3	56.555	3,200	10.671	3,200	0	0	0	0	Č
4460	Kairos Pdx	6/30/2015	Proportion	5.3	0.0	41,991	0	2,376	0	0	0	0	0	Ċ
4460	Kairos Pdx	6/30/2015	Contribution	5.3	0.0	56,772	0	3,212	0	0	0	0	0	C
4461	Mountain View Academy	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	C
4461 4461	Mountain View Academy	6/30/2020	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	C
4461	Mountain View Academy Mountain View Academy	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	(
4461	Mountain View Academy	6/30/2018	Proportion	5.2	2.2	(413,943)	(175,131)	(79,604)	(79,604)	(79,604)	(15,923) 0	0	C
4461	Mountain View Academy	6/30/2018	Contribution	5.2	2.2	0	(,)	0	0	0	0	, 0	Ö	d
4461	Mountain View Academy	6/30/2017	Proportion	5.2	1.2	(84,991)	(19,615)	(16,344)	(16,344)	(3,271)	0	0	0	C
4461	Mountain View Academy	6/30/2017	Contribution	5.2	1.2	(45,520)	(10,504)		(8,754)	(1,750)	0	0	0	C
4461	Mountain View Academy	6/30/2016	Proportion	5.3	0.3	222,219	12,579	41,928	12,579	0	0	0	0	C
4461	Mountain View Academy	6/30/2016	Contribution	5.3 5.3	0.3 0.0	(24,638) 111.571	(1,393)	(4,649) 6.316	(1,393)	0	0	0	0	C
4461 4461	Mountain View Academy Mountain View Academy	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	0.0	111,571 42,016	0	6,316 2.376	0	0	0	0	0	(
4462	Bend International School	6/30/2020	Proportion	5.4	4.4	(171,228)	(139,519)		(31,709)	(31,709)	(31,709) (31,709)	•	
4462	Bend International School	6/30/2020	Contribution	5.4	4.4	24,277	19,781	4,496	4,496	4,496	4,496	4,496	1,797	Č
4462	Bend International School	6/30/2019	Proportion	5.3	3.3	105,933	65,959		19,987	19,987	19,987	5,998	0	Č
4462	Bend International School	6/30/2019	Contribution	5.3	3.3	31,141	19,389	5,876	5,876	5,876	5,876	1,761	0	C
4462	Bend International School	6/30/2018	Proportion	5.2	2.2	(43,779)	(18,522)		(8,419)	(8,419)	(1,684) 0	0	C
4462	Bend International School	6/30/2018	Contribution	5.2	2.2	24,410	10,328	4,694	4,694	4,694	940	0	0	C
4462	Bend International School	6/30/2017	Proportion	5.2	1.2	466,747	107,711	89,759	89,759	17,952	0	0	0	C
4462 4462	Bend International School Bend International School	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	1.2 0.3	18,821 317,371	4,345 17,966	3,619 59.881	3,619 17,966	726 0	0	0	0	C
4462 4462	Bend International School	6/30/2016	Contribution	5.3 5.3	0.3	71,238	4,033	13.441	4,033	0	0	0	0	C
4462	Bend International School	6/30/2015	Proportion	5.3	0.0	71,230	-,033 0	0,441	-,003	0	0	0	0	C
4462	Bend International School	6/30/2015	Contribution	5.3	0.0	60,182	ő	3,407	0	0	0	0	ő	Č
	Dallas Community School-Community Innovation Partners	6/30/2020	Proportion	5.4	4.4	27,997	22,812		5,185	5,185	5,185	5,185	2,072	Ċ



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Frankrica Norma	Period for Initial Recognition	Source of Employer	- Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4463	Employer Name Dallas Community School-Community Innovation Partners	6/30/2020	Contribution	5.4	4.4	43,227	35,222	8,005	8.005	8,005	8.005	8,005	3,202	Subsequent Expense
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	5.3	3.3	(259,023)	(161,279)		(48,872)	(48,872)	(48,872)	(14,663)	0,202	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Contribution	5.3	3.3	14,548	9,058		2,745	2,745	2,745	823	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	5.2	2.2	124,802	52,802	24,000	24,000	24,000	4,802	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Contribution	5.2	2.2	(31,832)	(13,466)	(6,122)	(6,122)	(6,122)	(1,222)	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	5.2	1.2	244,207	56,355		46,963	9,392	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Contribution	5.2	1.2	15,898	3,670	3,057	3,057	613	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	5.3	0.3	208,620	11,810		11,810	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Contribution	5.3	0.3	34,013	1,923	6,418	1,923	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Proportion	5.3	0.0	0	0		0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Contribution	5.3	0.0	32,221	0	1,826	(5.550)	(5.550)	0	0 (5.550)	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Proportion	5.4	4.4	(30,017)	(24,458)		(5,559)	(5,559)	(5,559)	(5,559)	(2,222)	0
4464 4464	The Valley School Of Southern Oregon The Valley School Of Southern Oregon	6/30/2020 6/30/2019	Contribution Proportion	5.4 5.3	4.4 3.3	45,372 194,867	36,970 121,333	8,402 36,767	8,402 36,767	8,402 36,767	8,402 36,767	8,402 11,032	3,362	0
4464	The Valley School Of Southern Oregon	6/30/2019	Contribution	5.3	3.3	5.603	3.489		1.057	1.057	1.057	318	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	5.2	2.2	(87,977)	(37,220)		(16,919)	(16,919)	(3.382)	310	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Contribution	5.2	2.2	34.411	14.557	6.618	6.618	6.618	1,321	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	5.2	1.2	157,216	36,280	30.234	30.234	6.046	1,321	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Contribution	5.2	1.2	9.704	2.240	1.866	1.866	374	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	5.3	0.3	114.237	6.467	21.554	6.467	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Contribution	5.3	0.3	27,971	1,581	5,278	1,581	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2015	Proportion	5.3	0.0	0	0	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2015	Contribution	5.3	0.0	23,438	0	1,328	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Proportion	5.4	4.4	(34,162)	(27,836)	(6,326)	(6,326)	(6,326)	(6,326)	(6,326)	(2,532)	0
4465	Bridge Educational Foundation	6/30/2020	Contribution	5.4	4.4	(17,383)	(14,164)		(3,219)	(3,219)	(3,219)	(3,219)	(1,288)	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	5.3	3.3	(114,771)	(71,461)	(21,655)	(21,655)	(21,655)	(21,655)	(6,496)	0	0
4465	Bridge Educational Foundation	6/30/2019	Contribution	5.3	3.3	(9,794)	(6,098)	(1,848)	(1,848)	(1,848)	(1,848)	(554)	0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	5.2	2.2	190,218	80,478		36,580	36,580	7,318	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Contribution	5.2	2.2	(11,961)	(5,061)		(2,300)	(2,300)	(461)	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	5.2	1.2	110,499	25,499		21,250	4,249	0	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Contribution	5.2	1.2	24,044	5,548		4,624	924	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Contribution	5.3	0.3	16,544	934		934	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2020	Proportion	5.4	4.4	(26,493)	(21,587)		(4,906)	(4,906)	(4,906) 1.167	(4,906) 1.167	(1,963)	0
4467 4467	Cannon Beach Academy	6/30/2020	Contribution	5.4 5.3	4.4 3.3	6,300 216,767	5,133 134,969		1,167 40,899	1,167 40,899	1,167 40,899	1,167 12,272	465 0	0
4467	Cannon Beach Academy Cannon Beach Academy	6/30/2019 6/30/2019	Proportion Contribution	5.3	3.3	(470)	134,969		40,899	40,899	40,899	12,272	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	5.2	2.2	97,025	41,048	18,659	18,659	18,659	3,730	(25)	0	0
4467	Cannon Beach Academy	6/30/2018	Contribution	5.2	2.2	31,104	13,158		5,982	5,982	1,194	0	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	5.2	1.2	0,104	10,100	0,302	0,502	0,302	1,134	0	0	0
4467	Cannon Beach Academy	6/30/2017	Contribution	5.2	1.2	30.405	7,017	5.847	5.847	1.170	0	0	0	0
4468	Frontier Charter Academy	6/30/2020	Proportion	5.4	4.4	1,133,209	923,355	209.854	209.854	209.854	209,854	209,854	83,939	0
4468	Frontier Charter Academy	6/30/2020	Contribution	5.4	4.4	207,986	169,470	38,516	38,516	38,516	38,516	38,516	15,406	0
4468	Frontier Charter Academy	6/30/2019	Proportion	5.3	3.3	990,680	616,838	186,921	186,921	186,921	186,921	56,075	0	0
4468	Frontier Charter Academy	6/30/2019	Contribution	5.3	3.3	180,207	112,205	34,001	34,001	34,001	34,001	10,202	0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	5.2	2.2	575,442	243,456	110,662	110,662	110,662	22,132	0	0	0
4468	Frontier Charter Academy	6/30/2018	Contribution	5.2	2.2	164,291	69,509	31,594	31,594	31,594	6,321	0	0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	5.2	1.2	0	0	0	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Contribution	5.2	1.2	89,788	20,720		17,267	3,453	. 0	. 0	0	0
4469	Desert Sky Montessori	6/30/2020	Proportion	5.4	4.4	255,474	208,164	47,310	47,310	47,310	47,310	47,310	18,924	0
4469	Desert Sky Montessori	6/30/2020	Contribution	5.4	4.4	(13,198)	(10,754)		(2,444)	(2,444)	(2,444)	(2,444)	(978)	0
4469 4469	Desert Sky Montessori	6/30/2019 6/30/2019	Proportion Contribution	5.3 5.3	3.3 3.3	630,798 32,072	392,762 19.970	119,018 6.051	119,018 6,051	119,018 6.051	119,018 6.051	35,708 1.817	0	0
4469 4469	Desert Sky Montessori	6/30/2019		5.3 5.2	3.3 2.2	32,072	19,970	6,550	6,550	6,550	1,308	1,817	0	0
4469 4469	Desert Sky Montessori Desert Sky Montessori	6/30/2018	Proportion Contribution	5.2 5.2	2.2	34,058 96,326	14,408 40,754	6,550 18,524	18,524	6,550 18,524	1,308	0	0	0
4469 4469	Desert Sky Montessori Desert Sky Montessori	6/30/2018	Proportion	5.2 5.2	2.2 1.2	96,326	40,754	18,524	18,524	18,524 0	3,706	0	0	0
4469 4469	Desert Sky Montessori	6/30/2017	Contribution	5.2	1.2	9,403	2,171	1,808	1,808	363	0	0	0	0
4470	Oregon Family School	6/30/2020	Proportion	5.4	4.4	1,479,352	1,205,398	273,954	273,954	273,954	273,954	273,954	109,582	0
4470	Oregon Family School	6/30/2020	Contribution	5.4	4.4	170,489	138,917	31,572	31,572	31,572	31,572	31,572	12,629	0
4470	Oregon Family School	6/30/2019	Proportion	5.3	3.3	177,166	110,310		33,428	33,428	33,428	10,026	0	0
4470	Oregon Family School	6/30/2019	Contribution	5.3	3.3	191,703	119,363		36,170	36,170	36,170	10,853	0	0
4470	Oregon Family School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4470	Oregon Family School	6/30/2018	Contribution	5.2	2.2	62,128	26,284	11,948	11,948	11,948	2,388	ő	0	0
4471	Wahtonka Community School	6/30/2020	Proportion	5.4	4.4	421,616	343,539	78,077	78,077	78,077	78,077	78,077	31,231	0
4471	Wahtonka Community School	6/30/2020	Contribution	5.4	4.4	48,844	39,799	9,045	9,045	9,045	9,045	9,045	3,619	0
	Wahtonka Community School	6/30/2019	Proportion	5.3	3.3	62,360	38,828	11,766	11,766	11,766	11,766	3,530	0	0
4471														



Exhibit I

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4471	Wahtonka Community School	6/30/2018	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2018	Contribution	5.2	2.2	32,236	13,639	6,199	6,199	6,199	1,241	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Contribution	5.4	4.4	14,452	11,776	2,676	2,676	2,676	2,676	2,676	1,072	0
4472	Valley Inquiry Charter School	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Contribution	5.3	3.3	6,671	4,153	1,259	1,259	1,259	1,259	376	0	0
4473	Willamette Connections Academy	6/30/2020	Proportion	5.4	4.4	583,186	475,189	107,997	107,997	107,997	107,997	107,997	43,201	0
4473	Willamette Connections Academy	6/30/2020	Contribution	5.4	4.4	582,462	474,599	107,863	107,863	107,863	107,863	107,863	43,147	0
4473	Willamette Connections Academy	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2019	Contribution	5.3	3.3	57,308	35,682	10,813	10,813	10,813	10,813	3,243	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Contribution	5.4	4.4	21,050	17,152	3,898	3,898	3,898	3,898	3,898	1,560	0
4479	Harmony Academy	6/30/2020	Proportion	5.4	4.4	466,248	379,906	86,342	86,342	86,342	86,342	86,342	34,538	0
4479	Harmony Academy	6/30/2020	Contribution	5.4	4.4	23,152	18,865	4,287	4,287	4,287	4,287	4,287	1,717	0
4479	Harmony Academy	6/30/2019	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4479	Harmony Academy	6/30/2019	Contribution	5.3	3.3	53,815	33,507	10,154	10,154	10,154	10,154	3,045	0	0

