## **Exhibit A**

# **RHIA Collective OPEB Expense**

| OPEB Expense  | July 1, 2020 to<br>June 30, 2021 | July 1, 2021 to<br>June 30, 2022 |
|---|----------------------------------|----------------------------------|
| Service cost  | \$1,962,751                      | \$1,905,883                      |
| Interest on total OPEB liability  | 28,263,817                       | 27,282,250                       |
| Effect of plan changes  | 0                                | 0                                |
| Administrative expenses   | 1,287,002                        | 1,604,127                        |
| Member contributions  | 0                                | 0                                |
| Expected investment return net of investment expenses Recognition of Deferred (Inflows)/Outflows of Resources | (42,924,422)                     | (50,941,218)                     |
| Recognition of economic/demographic (gains) or losses   | (18,375,919)                     | (12,905,789)                     |
| Recognition of assumption changes or inputs   | (1,747,752)                      | (9,030,183)                      |
| Recognition of investment (gains) or losses   | (24,627,868)                     | (11,116,730)                     |
| OPEB Expense  | (\$56,162,391)                   | (\$53,201,660)                   |

As of June 30, 2022, 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   | (\$9,629,321)                   | \$0                            |
| Changes of assumptions                               | (11,844,365)                    | 2,782,209                      |
| Net difference between projected and actual earnings | <u>(27,098,854)</u>             | <u>0</u>                       |
| Total  | (\$48,572,540)                  | \$2,782,209                    |

## Schedule of Collective Deferred Outflows / (Inflows) of Resources

| -                    | Original<br>Amount | Measurement<br>Period in which<br>Experience<br>Arose | Original<br>Recognition<br>Period* | Amount<br>Recognized<br>in 06/30/2022<br>Expense | Balance of<br>Deferred<br>(Inflows)<br>06/30/2022 | Balance of<br>Deferred<br>Outflows<br>06/30/2022 | Amount<br>Recognized<br>in 06/30/2023<br>Expense | Amount<br>Recognized<br>in 06/30/2024<br>Expense | Amount<br>Recognized<br>in 06/30/2025<br>Expense | Amount<br>Recognized<br>in 06/30/2026<br>Expense | Amount<br>Recognized<br>in 06/30/2027<br>Expense | Amount<br>Recognized<br>Thereafter in<br>Expense |
|----------------------|--------------------|---|------------------------------------|--|---|--|--|--|--|--|--|--|
| Investment           | \$43,394,578       | 2021-2022   | 5.0                                | 8,678,916  | 0   | 34,715,662                                       | 8,678,916  | 8,678,916  | 8,678,916  | 8,678,914  | 0  | 0  |
| (gains) or losses    | (\$128,897,788)    | 2020-2021   | 5.0                                | (25,779,558)                                     | (77,338,672)                                      | 0  | (25,779,558)                                     | (25,779,558)                                     | (25,779,556)                                     | 0  | 0  | 0  |
|                      | \$35,738,839       | 2019-2020   | 5.0                                | 7,147,768  | 0   | 14,295,535                                       | 7,147,768  | 7,147,767  | 0  | 0  | 0  | 0  |
|                      | \$6,143,105        | 2018-2019   | 5.0                                | 1,228,621  | 0   | 1,228,621  | 1,228,621  | 0  | 0  | 0  | 0  | 0  |
|                      | (\$11,962,389)     | 2017-2018   | 5.0                                | (2,392,477)                                      | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
| Economic/demographic | (\$12,981,082)     | 2021-2022   | 2.5                                | (5,192,433)                                      | (7,788,649)                                       | 0  | (5,192,433)                                      | (2,596,216)                                      | 0  | 0  | 0  | 0  |
| (gains) or losses    | (\$7,099,732)      | 2020-2021   | 2.7                                | (2,629,530)                                      | (1,840,672)                                       | 0  | (1,840,672)                                      | 0  | 0  | 0  | 0  | 0  |
|                      | (\$13,019,924)     | 2019-2020   | 2.9                                | (4,040,666)                                      | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
|                      | (\$32,337,969)     | 2018-2019   | 3.1                                | (1,043,160)                                      | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
| Assumption           | (\$19,740,609)     | 2021-2022   | 2.5                                | (7,896,244)                                      | (11,844,365)                                      | 0  | (7,896,244)                                      | (3,948,121)                                      | 0  | 0  | 0  | 0  |
| changes or inputs    | \$10,731,377       | 2020-2021   | 2.7                                | 3,974,584  | 0   | 2,782,209  | 2,782,209  | 0  | 0  | 0  | 0  | 0  |
|                      | (\$16,460,799)     | 2019-2020   | 2.9                                | (5,108,523)                                      | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
|                      | \$0                | 2018-2019   | 3.1                                | 0  | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |



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

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

2.458.525

100.000000%

(343,400,560)

(355.335.158)

June 30, 2022 Meaurement Date (MD) 100.000000%

2.963.356

Proportionate Share **Employer Net OPEB Employer Net OPEB** Proportionate Current Measure ment Period Share at Prior Measurement Period at Current Liability/(Asset) at Prior Liability/(Asset) at 1000 2000 2001 2002 State Agencies Lake County Clackamas County Curry County 647 34,701 930 5,088 0.02183065% 1.17098647% 0.03139008% 0.17170430% 0.02118018% 1.37249613% 0.04526657% 0.21231348% (75,261) (75,261) (4,876,961) (160,848) (754,424) (74,967) (4,021,174) (107,794) (589,634) 521 33,743 1,113 5,220 Douglas County 2003 2004 2005 Harney County Jackson County 456 9,724 0.01537277% 333 10,031 0.01356301% 0.40801457% (52,790) (1,126,894) (48,194) (1,449,819) 0.32815731% 2006 Jefferson Count 1.075 0.03627002% 836 0.03401470% (124.551) (120.866) 2007 2008 2009 Klamath County 653 0.02204494% 618 0.02513621% (75,702) (2,433,308) (89,318) (2,673,896) Lane County Marion County 20.998 0.70859183% 18.500 0.75249958% 19 513 0.65848918% 18 947 0.77068487% (2.261.256) (2 738 514) Marion County
Washington County
Grant County
Umatilla County
Linn County
Yamhill County 0.65848918% 1.14182595% 0.02000131% 0.11917433% 0.33358832% 0.20954585% 0.77068487% 1.20673210% 0.01961257% 0.13140318% 0.40318606% 0.21314122% (2,261,256) (3,921,037) (68,685) (409,245) (1,145,544) (719,582) (101,374) 2011 2012 2013 2014 33,836 593 3,532 29,668 482 3,231 9,912 (2,738,514) (4,287,943) (69,690) (466,922) (1,432,662) 9,885 2015 2016 6,210 5,240 (757,366 (98,535) Sherman County 875 0.02952058% 0.027730049 2017 Columbia County 2,301 0.07765688% 1,768 0.07191670% (266,674) (255,545) 2018 Coos County 3.790 0.12789688% 2.981 0.12123530% (439,199) (430.792) 2020 2021 2022 Wasco County 1,203 1,168 0.04058540% 1.299 0.05282354% (139.370) (187.701) 0.03942591% 1.006 0.04093145% (135,389) (145,444) (145,444) (74,297) (1,656,597) (280,054) (457,251) (450,496) (12,805,372) (218,484) (1,778,460) Gilliam County 0.02022504% 0.02090888% (69.453) Gilliam County
Deschutes County
Hood River County
Clatsop County
Polk County
Multnomah County
Multnomah County 599 15,831 2,173 3,255 4,135 77,587 2027 2035 2036 2037 0.53423581% 0.07331619% 0.10983357% 0.13954178% 11,462 1,938 3,164 3,117 0.46620678% 0.07881392% 0.12868163% 0.12678049% (1,834,569) (251,768) (377,169) (479,187) (8,990,968) (214,389) 2038 2.61821580% 88,599 1,512 3.60374458% 0.06148687% 1,850 2039 Malheur County 0.06243124% 2040 Benton County 5,468 0.18451410% 12,305 0.50050214% (633,622) 2042 Josephine County 3.828 0.12919203% 4.624 0.18806927% (443,646) (668,276) 2043 2044 Lincoln County 690 369 0.02327496% 0.01244164% 758 514 0.03084858% (79,926) (42,725) (109.616) Lincoln County
Crook County
Wallowa County
State Judiciary
City of Roseburg
City of Salem
City of Medford
City of Albony 0.02090074% (74.268) (42,725) (1,853) (2,319,244) (324,877) (2,888,951) (1,210,697) (74,268) (8,380) (2,754,150) (318,048) (3,046,526) (1,281,531) (846,717) (535,342) 2050 16 0.00053959% 58 0.00235832% 2099 2100 2101 2102 20,014 2,804 24,930 10,448 19,056 2,201 21,079 0.77508507% 0.08950651% 0.85736693% 0.36065406% 0.675375789 0.84127720% 0.35256106% 8,86 2103 City of Albany City of Ashland 8,212 0.27710945% 5,858 3,704 0.23828678% (951,595) 2104 5,905 0.19925718% 0.15065822% (684,250) (167,091) 2105 City of Astoria 1,442 0.04865767% 2,402 0.09768662% (347, 115)2106 City of Beavertor City of Bend 9.748 0.32895168% 9.368 0.38103132% (1.129.622) (1.353.938) 2107 13.278 0.44808754% 9.188 0.37373670% (1.538,735) (1,328,018) City of Bend City of Canby City of Coquille City of Eugene City Of Forest Grov. City of Grants Pass City of Gresham City of Hillsboro City of McMinnville City of Optario 2109 1,673 472 0.05646976% 1,254 0.05099440% (193,917) (181,201) (181,201) (32,251) (3,649,598) (35,886) (386,344) (1,316,343) (1,733,751) 0.01594240% 223 0.00907617% (54.746) 472 29,001 156 4,392 12,297 15,795 5 207 0.01594240% 0.97866264% 0.00527308% 0.14820054% 0.41497576% 0.53301996% 223 25,251 248 2,673 9,108 11 900 0.00907617% 1.02708618% 0.01009914% 0.10872658% 0.37045099% 0.48791980% 0.09667870% (54,746) (3,360,733) (18,108) (508,921) (1,425,029) (1,830,394) 11,996 2,377 2117 5,207 0.17570348% (603, 367) (343,533)2118 City of Ontario 724 0.02441691% 825 0.03356362% (83,848) (119, 263)City of Oregon City City of Lake Osweg 2119 0.14536828% 3.644 0.14821895% (499,196) (526.674) 2120 8.375 0.28261402% 5.761 0.23434377% (970,498) (832,706) 2121 City of Portland 80.665 2.72209700% 95,632 3.88981286% (9.347.697) (13.821.873) City of Portland
City of Redmond
City of St Helens
City of Vernonia
City of West Linn
City of Cottage Grove
City of Tillamook
City of Tillamook 9,347,697) (307,453) (123,736) (6,869) (217,174) (94,171) (43,501) 3,821,873) (289,227) (138,964) (6,643) (242,458) (123,463) (54,487) (25,969) 2,001 961 46 2122 2,653 1,068 0.08953193% 0.08139555% 0.08953193% 0.03603246% 0.00200043% 0.06324214% 0.02742296% 0.01266773% 0.08139555% 0.03910800% 0.00186941% 0.06823360% 0.03474563% 0.01533399% 2127 854 377 180 813 375 (32,653) 2129 City of Sweet Home City of Drain 282 0.00950881% 0.00730845% 2131 73 0.00247827% 52 0.00209475% (8,510) (7,443) (1,307,752) 2132 Eugene Water & Electric Board McMinnville Water & Light Department 7.988 0.26955416% 9.048 0.36803328% (925.651) 2135 1,170 0.03948631% 1.064 0.04329466% (135,596) (153.841) 1,384 386 1,455 1,143 273 1,449 2138 City of Hood River 0.04671460% 0.04647706% (160.418) (165,149) City of Hood Rive City of Reedsport City of Lebanon City of Sherwood City of Oakland City of Vale City of Prineville City of Wheeler (165,149) (39,502) (209,490) (246,139) (3,970) (5,105) (116,231) 0.01302003% 0.01111683% (44,711) (168,587) 0.010020007 1,449 1,703 27 35 804 37 1,922 32 28 779 0.04909332% 0.06486260% 0.00109201% 0.00095972% 0.02627798% 0.06926958% 0.00111734% 0.00143663% 0.03271026% (3,750) (3,296) (90,239) 0.00000000% 2147 0.00151310% (5,377) (366,738) (303,332) 2148 2149 City of Klamath Falls City of Canyonville 2,618 0.08833194% 2,537 0.10320904% 0.00167951% 0.00178847% (5,767) (75,524) (6,355) (79,345) 2150 City of Bandon 652 0.02199297% 549 0.02232965% City of Bandon City of Coos Bay City of Pendleton City of Corvallis City of Monmouth City of Milton-Free City of Baker City City of Hermiston City of Pilot Rock City of Clatekapie 1,942 1,856 8,196 2152 0.06552132% 1.348 0.05484183% (225,001) (194.872) 2154 2155 0.06264316% 0.27658167% 2,679 6,778 0.10894866% (215,117) (949,783) (387,133) (979,696) 0.02686515% 0.03061596% 0.02570970% 0.02828891% 0.03365067% 0.02884128% (100,520) (119,573) 695 827 (102,483) (212,430) 2159 762 2,048 709 1,470 (88,287) (237,279) 2160 0.06909699% 0.00254812% 2161 76 62 0.00253323% (8,750)(9,001) (13,314) 2162 2163 City of Clatskanie City of Milwaukie 70 0.00235240% 92 1,521 0.00374696% (8,078) (211,548) 1,826 0.06160380% 0.06185538% (219,794) 2165 City of Cornelius 698 0.02354155% 618 0.02512075% (80,842) (11,735) (89.263) City of Cornelius
City of Nyssa
City of Athena
City of Oakridge
City of Madras
City of Sandy
City of Mt Angel
City of Unatilla
City of Sangon 2166 101 0.00341741% 176 70 178 357 513 195 381 540 0.00715795% (25,435) (25,435) (10,087) (25,779) (51,631) (74,112) (28,150) (55,048) 0.00278367% (9,559) (27,878) 241 0.002100017 0.002000007 0.01436074% 0.02112301% 0.00563314% 0.01429933% 0.00725476% 0.01453026% 0.02085681% 0.00792223% 0.01549181% (49,315) (72,537) (19,344) (49,104) (81,419) 426 626 167 424 2176 City of Scappoo 703 0.02370960% 0.02194853% (77,991)2177 2178 City of Condon City of Boardman 75 299 0.00251539% 70 216 0.00283788% (8,638) (34,605) (10.084)0.01007709% 0.00880365% (31,282) 2179 City of Estacada 296 0.01000251% 226 0.00919942% (34.349) (32.689) City of Estacada
City of Enterprise
City of Central Point
City of Cascade Locks
City of Myrtle Point
City of Port Orford
City of Wood Village
City of Chiloquin
City of Chiloquin 2180 2181 191 0.00644911% 0.04863675% 138 1,198 200 132 72 66 24 410 0.00559645% 0.04872474% (22,146) (167,019) (19,886) (173,136) 1.441 (21,045) (24,699) (12,832) (8,914) (5,117) (28,893) (19,111) (10,468) (9,564) (3,540) 2182 182 0.00612852% 0.00813130% 0.00612852% 0.00719252% 0.00373664% 0.00259571% 0.00149020% 213 111 77 44 2186 0.00099613% 2187 City of Philomath 436 0.01472216% 0.01667992% (50,556)(59,270)2188 City of Talent City of Willamina 236 0.00796968% 228 114 0.00926246% (27,368) (32,913)0.00299559% 0.00462391% (10,287) (16,430) City of Huntington 0.00000000% 0.00000000%



# RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2022 Meaurement Date (MD)

2,458,525 100.000000%

(343,400,560)

(355,335,158)

2,963,356 100.000000%

|                |  | 2,963,356          | 100.000000%                     | 2,458,525          | 100.000000%                     | (343,400,560)               | (355,335,158)                             |
|----------------|--|--------------------|---------------------------------|--------------------|---------------------------------|-----------------------------|---|
|                |  | Prior              | Proportionate                   | Current            | Proportionate Share             | Employer Net OPEB           | Employer Not ORER                         |
| Employer       |  | Measurement Period | Share at Prior                  | Measurement Period | at Current                      | Liability/(Asset) at Prior  | Employer Net OPEB<br>Liability/(Asset) at |
| Number<br>2192 | Employer Name City of North Plains           | Contribution 63    | Measurement Date<br>0.00211854% | Contribution 29    | Measurement Date<br>0.00118201% | Measurement Date<br>(7,275) | Measurement Date<br>(4,200)               |
| 2193           | City of Heppner                              | 0                  | 0.00000000%                     | 0                  | 0.00000000%                     | 0                           | 0   |
| 2194<br>2195   | City of Cave Junction<br>City of Metolius    | 57<br>0            | 0.00191303%<br>0.00000000%      | 39<br>0            | 0.00159933%<br>0.00000000%      | (6,569)<br>0                | (5,683)                                   |
| 2196           | City of Hubbard                              | 218                | 0.00736057%                     | 216                | 0.00878291%                     | (25,276)                    | (31,209)                                  |
| 2197<br>2198   | City of Myrtle Creek<br>City of Carlton      | 149<br>58          | 0.00501593%<br>0.00196433%      | 67<br>131          | 0.00272806%<br>0.00534223%      | (17,225)<br>(6,746)         | (9,694)<br>(18,983)                       |
| 2199           | City of Junction City                        | 638                | 0.02152357%                     | 691                | 0.02809164%                     | (73,912)                    | (99,819)                                  |
| 2200<br>2201   | City of Wallowa<br>City of Coburg            | 44<br>156          | 0.00148818%<br>0.00527308%      | 38<br>174          | 0.00156476%<br>0.00707009%      | (5,110)<br>(18,108)         | (5,560)<br>(25,123)                       |
| 2202           | City of Dallas                               | 1,027              | 0.03464990%                     | 992                | 0.04034980%                     | (118,988)                   | (143,377)                                 |
| 2203<br>2204   | City of Rockaway Beach<br>City of Burns      | 175<br>83          | 0.00591390%<br>0.00278502%      | 97<br>55           | 0.00394830%<br>0.00222613%      | (20,308)<br>(9,564)         | (14,030)<br>(7,910)                       |
| 2205           | City of Elgin                                | 0                  | 0.00000000%                     | 8                  | 0.00034289%                     | 0                           | (1,218)                                   |
| 2206<br>2207   | City of Weston City of Mill City             | 26<br>47           | 0.00087536%<br>0.00160257%      | 21<br>37           | 0.00083831%<br>0.00149765%      | (3,006)<br>(5,503)          | (2,979)<br>(5,322)                        |
| 2208           | City of Fairview                             | 430                | 0.01451597%                     | 200                | 0.00149765%                     | (49,848)                    | (28,966)                                  |
| 2209<br>2210   | City of Monroe<br>City of Helix              | 0                  | 0.00000000%<br>0.00000000%      | 41<br>16           | 0.00167377%<br>0.00067032%      | 0                           | (5,947)<br>(2,382)                        |
| 2211           | City of Jefferson                            | 122                | 0.00412944%                     | 104                | 0.00422204%                     | (14,181)                    | (15,002)                                  |
| 2212<br>2213   | Town of Lakeview<br>City of Stanfield        | 271<br>152         | 0.00914571%<br>0.00512527%      | 162<br>155         | 0.00658200%<br>0.00630378%      | (31,406)<br>(17,600)        | (23,388)<br>(22,400)                      |
| 2214           | City of Staffield                            | 120                | 0.00405452%                     | 89                 | 0.00360704%                     | (13,923)                    | (12,817)                                  |
| 2215           | City of Powers                               | 0                  | 0.00000000%                     | 0                  | 0.00000000%                     | 0                           | 0   |
| 2216<br>2217   | City of Brookings<br>City of Sutherlin       | 305<br>519         | 0.01029272%<br>0.01751291%      | 298<br>488         | 0.01211173%<br>0.01986028%      | (35,345)<br>(60,139)        | (43,037)<br>(70,571)                      |
| 2218           | City of Prairie City                         | 56                 | 0.00188165%                     | 39                 | 0.00159201%                     | (6,462)                     | (5,657)                                   |
| 2219<br>2220   | City of Sheridan<br>City of Garibaldi        | 211<br>60          | 0.00710377%<br>0.00201866%      | 179<br>19          | 0.00726208%<br>0.00075574%      | (24,394)<br>(6,932)         | (25,805)<br>(2,685)                       |
| 2221           | City of Sisters                              | 111                | 0.00373563%                     | 111                | 0.00452507%                     | (12,828)                    | (16,079)                                  |
| 2222<br>2223   | City of Jacksonville<br>City of Cannon Beach | 204<br>497         | 0.00688206%<br>0.01677726%      | 320<br>470         | 0.01302570%<br>0.01911187%      | (23,633)<br>(57,613)        | (46,285)<br>(67,911)                      |
| 2224           | City of Falls City                           | 9                  | 0.00028987%                     | 24                 | 0.00095830%                     | (995)                       | (3,405)                                   |
| 2225<br>2226   | City of Echo<br>City of Hines                | 41<br>2            | 0.00138829%<br>0.00005973%      | 32<br>32           | 0.00130403%<br>0.00128654%      | (4,767)<br>(205)            | (4,634)<br>(4,572)                        |
| 2228           | City of Turner                               | 149                | 0.00502505%                     | 164                | 0.00665399%                     | (17,256)                    | (23,644)                                  |
| 2229<br>2231   | City of John Day<br>City of Banks            | 84<br>47           | 0.00281775%<br>0.00157322%      | 69<br>5            | 0.00280453%<br>0.00019971%      | (9,676)<br>(5,402)          | (9,965)<br>(710)                          |
| 2232           | City of Joseph                               | 0                  | 0.00000000%                     | 0                  | 0.00000000%                     | 0                           | 0   |
| 2233<br>2234   | City of Lafayette City of Aumsville          | 154<br>224         | 0.00518466%<br>0.00754752%      | 141<br>211         | 0.00571766%<br>0.00858198%      | (17,804)<br>(25,918)        | (20,317)<br>(30,495)                      |
| 2235           | City of Amity                                | 37                 | 0.00754752%                     | 59                 | 0.00240063%                     | (4,266)                     | (8,530)                                   |
| 2236           | City of Creswell                             | 305                | 0.01029441%                     | 214                | 0.00869342%                     | (35,351)                    | (30,891)<br>(124,354)                     |
| 2237<br>2238   | City of Troutdale<br>City of Warrenton       | 846<br>526         | 0.02854601%<br>0.01775284%      | 860<br>522         | 0.03499619%<br>0.02123387%      | (98,027)<br>(60,963)        | (75,451)                                  |
| 2240           | City of Wilsonville                          | 2,391              | 0.08068048%                     | 1,727              | 0.07022503%                     | (277,057)                   | (249,534)                                 |
| 2241<br>2242   | City of Bay City City of Gaston              | 4 0                | 0.00012013%<br>0.00000000%      | 82<br>0            | 0.00335486%<br>0.00000000%      | (413)<br>0                  | (11,921)<br>0                             |
| 2244           | City of Lakeside                             | 33                 | 0.00112339%                     | 39                 | 0.00160055%                     | (3,858)                     | (5,687)                                   |
| 2245<br>2246   | City of Dundee<br>City of Merrill            | 168<br>34          | 0.00567701%<br>0.00115241%      | 137<br>6           | 0.00555333%<br>0.00023835%      | (19,495)<br>(3,957)         | (19,733)<br>(847)                         |
| 2247           | City of Malin                                | 77                 | 0.00259672%                     | 58                 | 0.00234083%                     | (8,917)                     | (8,318)                                   |
| 2248<br>2249   | City of Fossil<br>City of Phoenix            | 0<br>121           | 0.00000000%<br>0.00408726%      | 0<br>129           | 0.00000000%<br>0.00526413%      | 0<br>(14,036)               | 0<br>(18,705)                             |
| 2250           | City of Gold Beach                           | 274                | 0.00925505%                     | 283                | 0.01149592%                     | (31,782)                    | (40,849)                                  |
| 2251<br>2252   | City of Rogue River<br>City of Dayton        | 161<br>90          | 0.00544045%<br>0.00304148%      | 151<br>88          | 0.00616142%<br>0.00357328%      | (18,683)<br>(10,444)        | (21,894)<br>(12,697)                      |
| 2253           | Town of Butte Falls                          | 0                  | 0.00000000%                     | 6                  | 0.00025666%                     | 0                           | (912)                                     |
| 2254<br>2255   | City of Shady Cove<br>Town of Canyon City    | 0                  | 0.00000000%<br>0.00000000%      | 0 2                | 0.00000000%<br>0.00006833%      | 0                           | 0<br>(243)                                |
| 2256           | City of Jordan Valley                        | 31                 | 0.00103599%                     | 29                 | 0.00119014%                     | (3,558)                     | (4,229)                                   |
| 2257<br>2258   | City of Culver<br>City of Adair Village      | 46<br>0            | 0.00153981%<br>0.00000000%      | 54<br>16           | 0.00218261%<br>0.00066869%      | (5,288)                     | (7,756)<br>(2,376)                        |
| 2260           | City of Riddle                               | 88                 | 0.00295813%                     | 71                 | 0.00289238%                     | (10,158)                    | (10,278)                                  |
| 2261           | City of Waldport<br>City of Dufur            | 231                | 0.00779623%                     | 201                | 0.00819272%<br>0.00000000%      | (26,772)                    | (29,112)                                  |
| 2262<br>2263   | City of La Grande                            | 0<br>455           | 0.00000000%<br>0.01533801%      | 0<br>368           | 0.01497727%                     | 0<br>(52,671)               | 0<br>(53,220)                             |
| 2264           | City of Gervais                              | 71                 | 0.00239121%                     | 185                | 0.00752484%                     | (8,211)                     | (26,738)                                  |
| 2265<br>2266   | City of Westfir City of Irrigon              | 0<br>221           | 0.00000000%<br>0.00746991%      | 9<br>155           | 0.00036729%<br>0.00630459%      | 0<br>(25,652)               | (1,305)<br>(22,402)                       |
| 2267           | City of Independence                         | 722                | 0.02436595%                     | 496                | 0.02018283%                     | (83,673)                    | (71,717)                                  |
| 2268<br>2269   | City of Harrisburg City of Durham            | 106<br>0           | 0.00356319%<br>0.00000000%      | 105<br>0           | 0.00427858%<br>0.00000000%      | (12,236)                    | (15,203)                                  |
| 2270           | City of Lyons                                | 20                 | 0.00068942%                     | 22                 | 0.00088346%                     | (2,367)                     | (3,139)                                   |
| 2271<br>2272   | City of Columbia City City of Aurora         | 25                 | 0.00084398%<br>0.00000000%      | 73<br>0            | 0.00298350%<br>0.00000000%      | (2,898)                     | (10,601)                                  |
| 2273           | City of Silverton                            | 822                | 0.02774219%                     | 599                | 0.02438251%                     | (95,267)                    | (86,640)                                  |
| 2274<br>2275   | City of Gold Hill City of Toledo             | 0<br>172           | 0.00000000%<br>0.00581368%      | 0<br>978           | 0.00000000%<br>0.03979541%      | 0<br>(19,964)               | 0<br>(141,407)                            |
| 2276           | City of Newport                              | 623                | 0.02102751%                     | 465                | 0.01890809%                     | (72,209)                    | (67,187)                                  |
| 2278<br>2279   | City of Springfield<br>City of Keizer        | 9,988<br>1,547     | 0.33703340%<br>0.05218947%      | 7,291<br>1,251     | 0.29657254%<br>0.05089230%      | (1,157,375)<br>(179,219)    | (1,053,827)<br>(180,838)                  |
| 2280           | City of Winston                              | 168                | 0.00567465%                     | 186                | 0.00755534%                     | (19,487)                    | (26,847)                                  |
| 2281<br>2282   | City of Manzanita<br>City of Eagle Point     | 64<br>153          | 0.00215195%<br>0.00514619%      | 66<br>91           | 0.00268291%<br>0.00369978%      | (7,390)<br>(17,672)         | (9,533)<br>(13,147)                       |
| 2283           | City of Maupin                               | 21                 | 0.00071473%                     | 0                  | 0.00000000%                     | (2,454)                     | (13,147)                                  |
| 2284           | City of Halsey                               | 46                 | 0.00154352%                     | 36                 | 0.00145982%                     | (5,300)                     | (5,187)                                   |
| 2285<br>2286   | City of Veneta<br>City of Millersburg        | 224<br>51          | 0.00755832%<br>0.00172811%      | 207<br>70          | 0.00840179%<br>0.00284113%      | (25,955)<br>(5,934)         | (29,855)<br>(10,096)                      |
| 2287           | City of King City                            | 138                | 0.00466093%                     | 85                 | 0.00346102%                     | (16,006)                    | (12,298)                                  |
| 2288<br>2290   | City of Tualatin City of Molalla             | 1,891<br>816       | 0.06381987%<br>0.02755119%      | 1,775<br>876       | 0.07221159%<br>0.03562746%      | (219,158)<br>(94,611)       | (256,593)<br>(126,597)                    |
| 2291           | City of Florence                             | 612                | 0.02066542%                     | 711                | 0.02890270%                     | (70,965)                    | (102,701)                                 |
| 2292<br>2293   | City of North Bend<br>City of Lowell         | 1,323<br>0         | 0.04463081%<br>0.00000000%      | 910<br>0           | 0.03701284%<br>0.00000000%      | (153,262)                   | (131,520)<br>0                            |
| 2294           | City of Depoe Bay                            | 60                 | 0.00202169%                     | 44                 | 0.00178603%                     | (6,942)                     | (6,346)                                   |
| 2295           | City of Tigard                               | 1,628              | 0.05494952%                     | 1,181              | 0.04803897%                     | (188,697)                   | (170,699)                                 |
| 2296<br>2297   | City of Happy Valley<br>City of Rainier      | 844<br>273         | 0.02846705%<br>0.00921084%      | 692<br>187         | 0.02812743%<br>0.00760822%      | (97,756)<br>(31,630)        | (99,947)<br>(27,035)                      |
| 2298           | City of Lincoln City                         | 1,355              | 0.04571168%                     | 1,922              | 0.07819363%                     | (156,974)                   | (277,849)                                 |
| 2299<br>2300   | City of Dunes City City of Yachats           | 0<br>97            | 0.00000000%<br>0.00326555%      | 17<br>44           | 0.00069106%<br>0.00179417%      | 0<br>(11,214)               | (2,456)<br>(6,375)                        |
| 2301           | City of Moro                                 | 0                  | 0.00000000%                     | 0                  | 0.00000000%                     | 0                           | 0   |
| 2302<br>2303   | City of Mt. Vernon<br>City of Woodburn       | 45<br>2,100        | 0.00151382%<br>0.07087099%      | 37<br>1,493        | 0.00151798%<br>0.06072178%      | (5,198)<br>(243,371)        | (5,394)<br>(215,766)                      |
| 2304           | City of Gladstone                            | 827                | 0.02789945%                     | 734                | 0.02984025%                     | (95,807)                    | (106,033)                                 |
| 2305<br>2306   | City of Elkton<br>City of Imbler             | 34<br>0            | 0.00115950%<br>0.00000000%      | 26<br>0            | 0.00103802%<br>0.00000000%      | (3,982)                     | (3,688)                                   |
|                | •  | •                  | 2.223000070                     | · ·                |                                 | Ů                           | 0   |



# RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2022 Meaurement Date (MD)

2,963,356 100.00000% 2,458,525 100.00000% (343,400,560) (355,335,158)

|                    |  | Prior                              | Proportionate                      | Current                            | Proportionate Share            | Employer Net OPEB                              | Employer Net OPEB                        |
|--------------------|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------|--|--|
| Employer<br>Number | Employer Name  | Measurement Period<br>Contribution | Share at Prior<br>Measurement Date | Measurement Period<br>Contribution | at Current<br>Measurement Date | Liability/(Asset) at Prior<br>Measurement Date | Liability/(Asset) at<br>Measurement Date |
| 2307               | City of Yoncalla   | 36                                 | 0.00119830%                        | 17                                 | 0.00067439%                    | (4,115)  | (2,396)                                  |
| 2308<br>2309       | City of North Powder<br>City of Gearhart   | 0<br>284                           | 0.00000000%<br>0.00959621%         | 9<br>186                           | 0.00037014%<br>0.00756999%     | 0<br>(32,953)                                  | (1,315)<br>(26,899)                      |
| 2501<br>2507       | Port of The Dalles<br>Port of Astoria  | 83<br>153                          | 0.00280189%<br>0.00517555%         | 66<br>121                          | 0.00269755%<br>0.00492653%     | (9,622)<br>(17,773)                            | (9,585)<br>(17,506)                      |
| 2508               | Multnomah Drainage   | 286                                | 0.00964076%                        | 515                                | 0.02096257%                    | (33,106)                                       | (74,487)                                 |
| 2510               | Horsefly Irrigation District   | 0                                  | 0.00000000%                        | 0                                  | 0.00000000%                    | 0  | 0  |
| 2511<br>2512       | Grants Pass Irrigation District Port of Portland   | 15,321                             | 0.00000000%<br>0.51701986%         | 73<br>14,904                       | 0.00298838%<br>0.60619926%     | (1,775,449)                                    | (10,619)<br>(2,154,039)                  |
| 2513               | Port of Coos Bay   | 126                                | 0.00424215%                        | 278                                | 0.01129254%                    | (14,568)                                       | (40,126)                                 |
| 2515<br>2518       | Klamath County Fire District 1<br>Clackamas County Housing Authority                             | 1,094<br>1,052                     | 0.03690984%<br>0.03551682%         | 666<br>671                         | 0.02709552%<br>0.02728262%     | (126,749)<br>(121,965)                         | (96,280)<br>(96,945)                     |
| 2519               | Home Forward   | 3,546                              | 0.11964643%                        | 3,858                              | 0.15691889%                    | (410,867)                                      | (557,588)                                |
| 2521<br>2522       | League of Oregon Cities  Lane Council of Governments   | 128<br>1,926                       | 0.00431875%<br>0.06498476%         | 286<br>1,235                       | 0.01164804%<br>0.05021507%     | (14,831)<br>(223,158)                          | (41,390)<br>(178,432)                    |
| 2526               | Clatskanie PUD   | 347                                | 0.01170025%                        | 484                                | 0.01968497%                    | (40,179)                                       | (69,948)                                 |
| 2527<br>2528       | Deschutes Valley Water District<br>Columbia River Fire & Rescue                                  | 570<br>1,356                       | 0.01923292%<br>0.04576163%         | 468<br>902                         | 0.01903662%<br>0.03667728%     | (66,046)<br>(157,146)                          | (67,644)<br>(130,327)                    |
| 2529               | East Fork Irrigation District  | 117                                | 0.00395632%                        | 62                                 | 0.00253363%                    | (13,586)                                       | (9,003)                                  |
| 2531<br>2533       | Oregon School Boards Association<br>Owyhee Irrigation District                                   | 728<br>169                         | 0.02457315%<br>0.00569287%         | 496<br>137                         | 0.02019422%<br>0.00555943%     | (84,384)<br>(19,549)                           | (71,757)<br>(19,755)                     |
| 2536               | Valley View Cemetery   | 6                                  | 0.00021428%                        | 5                                  | 0.00019809%                    | (736)  | (704)                                    |
| 2538<br>2540       | Clackamas Vector Control   | 0<br>29                            | 0.00000000%                        | 0<br>96                            | 0.00000000%                    | (3.330)  | 0  |
| 2540<br>2541       | West Extension Irrigation District Jackson County Vector Control District                        | 0                                  | 0.00097221%<br>0.00000000%         | 96                                 | 0.00390722%<br>0.00000000%     | (3,339)  | (13,884)<br>0                            |
| 2542               | Rainbow Water District   | 106                                | 0.00357028%                        | 84                                 | 0.00343051%                    | (12,260)                                       | (12,190)                                 |
| 2545<br>2549       | Council of Governments<br>Rogue River Fire District  | 903<br>416                         | 0.03048874%<br>0.01404185%         | 483<br>306                         | 0.01965976%<br>0.01244852%     | (104,699)<br>(48,220)                          | (69,858)<br>(44,234)                     |
| 2550               | Nyssa Road Assessment District 2   | 48                                 | 0.00162586%                        | 37                                 | 0.00151107%                    | (5,583)  | (5,369)                                  |
| 2551<br>2552       | Sandy Fire Department  | 481<br>251                         | 0.01621675%                        | 376<br>207                         | 0.01527461%                    | (55,688)                                       | (54,276)                                 |
| 2552<br>2553       | Winston-Dillard Fire District Tangent Rural Fire Protection District                             | 251<br>1                           | 0.00848025%<br>0.00001721%         | 207<br>34                          | 0.00840626%<br>0.00137603%     | (29,121)<br>(59)                               | (29,870)<br>(4,890)                      |
| 2555               | Monroe Fire Department   | 50                                 | 0.00169200%                        | 35                                 | 0.00142362%                    | (5,810)  | (5,059)                                  |
| 2556<br>2557       | Jackson County Fire District 5 Estacada Fire Department  | 751<br>0                           | 0.02533276%<br>0.00000000%         | 646<br>120                         | 0.02626860%<br>0.00487325%     | (86,993)                                       | (93,342)<br>(17,316)                     |
| 2559               | Keizer Fire Department   | 383                                | 0.01292453%                        | 336                                | 0.01365290%                    | (44,383)                                       | (48,514)                                 |
| 2561<br>2562       | Jefferson Rural Fire Protection District Wv'East Fire District                                   | 84<br>34                           | 0.00282248%<br>0.00115713%         | 180<br>25                          | 0.00734058%<br>0.00100426%     | (9,692)<br>(3,974)                             | (26,084)<br>(3,568)                      |
| 2563               | Central Oregon Irrigation District   | 274                                | 0.00925943%                        | 199                                | 0.00100420%                    | (31,797)                                       | (28,831)                                 |
| 2564               | Illinois Valley Fire District  | 60                                 | 0.00201495%                        | 48                                 | 0.00196093%                    | (6,919)  | (6,968)                                  |
| 2567<br>2568       | Charleston Rural Fire Protection District<br>Molalla Rural Fire Protection District 73           | 104<br>600                         | 0.00351122%<br>0.02025879%         | 57<br>403                          | 0.00230138%<br>0.01637771%     | (12,058)<br>(69,569)                           | (8,178)<br>(58,196)                      |
| 2569               | Central Oregon Intergovernmental Council   | 485                                | 0.01635645%                        | 975                                | 0.03966403%                    | (56,168)                                       | (140,940)                                |
| 2570<br>2571       | Port of St Helens<br>Crystal Springs Water District  | 0<br>93                            | 0.00000000%<br>0.00312450%         | 6<br>73                            | 0.00024242%<br>0.00296885%     | 0<br>(10,730)                                  | (861)<br>(10,549)                        |
| 2572               | Local Government Personnel Institute   | 0                                  | 0.00000000%                        | 0                                  | 0.00000000%                    | (10,730)                                       | (10,549)                                 |
| 2575               | Jefferson County Rural Fire Protection District 1  | 50                                 | 0.00167378%                        | 32                                 | 0.00129142%                    | (5,748)  | (4,589)                                  |
| 2576<br>2579       | Depoe Bay Rural Fire Protection District<br>La Pine Rural Fire Protection District               | 0<br>630                           | 0.00000000%<br>0.02125360%         | 0<br>572                           | 0.00000000%<br>0.02326802%     | (72,985)                                       | (82,679)                                 |
| 2580               | Marion County Fire District 1  | 1,517                              | 0.05118757%                        | 1,449                              | 0.05893778%                    | (175,778)                                      | (209,427)                                |
| 2581<br>2582       | Port of Umatilla Talent Irrigation District  | 116<br>362                         | 0.00391111%<br>0.01221217%         | 91<br>167                          | 0.00372012%<br>0.00677479%     | (13,431)<br>(41,937)                           | (13,219)<br>(24,073)                     |
| 2585               | Rogue River Valley Irrigation District   | 98                                 | 0.00330976%                        | 82                                 | 0.00334265%                    | (11,366)                                       | (11,878)                                 |
| 2587<br>2588       | Tualatin Valley Irrigation District  | 44<br>205                          | 0.00149898%                        | 49<br>147                          | 0.00199022%                    | (5,148)  | (7,072)                                  |
| 2589               | Clatskanie Rural Fire Protection District<br>West Slope Water District                           | 156                                | 0.00690501%<br>0.00528084%         | 86                                 | 0.00598570%<br>0.00349274%     | (23,712)<br>(18,134)                           | (21,269)<br>(12,411)                     |
| 2590               | Redmond Fire & Rescue  | 2,299                              | 0.07757218%                        | 1,264                              | 0.05139830%                    | (266,383)                                      | (182,636)                                |
| 2592<br>2594       | Medford Irrigation District Metro  | 66<br>11,344                       | 0.00221641%<br>0.38279975%         | 71<br>12,569                       | 0.00288913%<br>0.51125167%     | (7,611)<br>(1,314,537)                         | (10,266)<br>(1,816,657)                  |
| 2595               | Canby Fire District  | 368                                | 0.01241059%                        | 505                                | 0.02055704%                    | (42,618)                                       | (73,046)                                 |
| 2596<br>2597       | Bend Parks & Recreation Mapleton Water District  | 1,427<br>39                        | 0.04814946%<br>0.00132316%         | 1,060                              | 0.04309576%<br>0.00000000%     | (165,346)<br>(4,544)                           | (153,134)                                |
| 2598               | Marion County Housing Authority  | 97                                 | 0.00327365%                        | 69                                 | 0.00279273%                    | (11,242)                                       | (9,924)                                  |
| 2599<br>2600       | South Suburban Sanitary District   | 157<br>105                         | 0.00529906%<br>0.00353248%         | 94<br>53                           | 0.00380797%<br>0.00216878%     | (18,197)                                       | (13,531)                                 |
| 2601               | Winston-Dillard Water District<br>Baker Valley Irrigation District                               | 35                                 | 0.00353246%                        | 24                                 | 0.00216676%                    | (12,131)<br>(3,998)                            | (7,706)<br>(3,467)                       |
| 2602               | Aumsville Rural Fire Protection District   | 0                                  | 0.00000000%                        | 54                                 | 0.00220620%                    | 0  | (7,839)                                  |
| 2603<br>2604       | Corbett Water District Netarts-Oceanside Sanitary District                                       | 0<br>117                           | 0.00000000%<br>0.00394148%         | 22<br>92                           | 0.00089159%<br>0.00373598%     | 0<br>(13,535)                                  | (3,168)<br>(13,275)                      |
| 2605               | Scio Fire District   | 60                                 | 0.00200921%                        | 111                                | 0.00449456%                    | (6,900)  | (15,971)                                 |
| 2606<br>2607       | West Valley Housing Authority Hoodland Fire District 74  | 342<br>161                         | 0.01155548%<br>0.00544619%         | 192<br>163                         | 0.00781078%<br>0.00663772%     | (39,682)<br>(18,702)                           | (27,754)<br>(23,586)                     |
| 2608               | Gaston Rural Fire Protection District  | 0                                  | 0.00000000%                        | 6                                  | 0.00024730%                    | (10,702)                                       | (879)                                    |
| 2610               | Turner Fire District   | 15                                 | 0.00051158%<br>0.02595942%         | 95                                 | 0.00384946%                    | (1,757)  | (13,678)                                 |
| 2612<br>2613       | Community Services Consortium Polk Soil & Water Conservation District                            | 769<br>0                           | 0.00000000%                        | 1,082<br>8                         | 0.04401257%<br>0.00033516%     | (89,145)<br>0                                  | (156,392)<br>(1,191)                     |
| 2617               | Clean Water Services   | 7,389                              | 0.24935072%                        | 6,282                              | 0.25552191%                    | (856,272)                                      | (907,959)                                |
| 2618<br>2620       | Estacada Cemetery District<br>Jackson County Fire District 4                                     | 5<br>0                             | 0.00017480%<br>0.00000000%         | 0<br>30                            | 0.00000000%<br>0.00121374%     | (600)<br>0                                     | 0<br>(4,313)                             |
| 2623               | Evans Valley Fire District 6   | 0                                  | 0.00000000%                        | 0                                  | 0.00000000%                    | 0  | 0  |
| 2624<br>2625       | Klamath Vector Control<br>Port of Newport  | 0<br>208                           | 0.00000000%<br>0.00702885%         | 0<br>292                           | 0.00000000%<br>0.01187582%     | 0<br>(24,137)                                  | 0<br>(42,199)                            |
| 2626               | Tillamook Peoples Utility District   | 1,876                              | 0.06329614%                        | 2,009                              | 0.08172095%                    | (217,359)                                      | (290,383)                                |
| 2628               | McKenzie Fire And Rescue   | 94                                 | 0.00317512%                        | 77                                 | 0.00311203%                    | (10,903)                                       | (11,058)                                 |
| 2630<br>2631       | Sheridan Fire District<br>Arch Cape Water-Sanitary District                                      | 0<br>54                            | 0.00000000%<br>0.00180876%         | 30<br>40                           | 0.00123001%<br>0.00160828%     | (6,211)  | (4,371)<br>(5,715)                       |
| 2633               | Port of Cascade Locks  | 47                                 | 0.00158773%                        | 126                                | 0.00513641%                    | (5,452)  | (18,251)                                 |
| 2637<br>2638       | Northeast Oregon Housing Authority<br>North Douglas County Fire and EMS                          | 12<br>103                          | 0.00039651%<br>0.00346027%         | 36<br>102                          | 0.00144924%<br>0.00415208%     | (1,362)<br>(11,883)                            | (5,150)<br>(14,754)                      |
| 2641               | Suburban East Salem Water District   | 148                                | 0.00499299%                        | 115                                | 0.00466296%                    | (17,146)                                       | (16,569)                                 |
| 2642<br>2643       | Dexter Rural Fire Protection District<br>Sweet Home Cemetery                                     | 0<br>32                            | 0.00000000%<br>0.00107716%         | 0<br>23                            | 0.00000000%<br>0.00095504%     | 0<br>(3,699)                                   | 0<br>(3,394)                             |
| 2644               | Lakeside Water District  | 64                                 | 0.00216039%                        | 53                                 | 0.00095504%                    | (7,419)  | (7,643)                                  |
| 2645               | Chiloquin Agency Lake Rural Fire Protection District   | 35                                 | 0.00117131%                        | 37                                 | 0.00150781%                    | (4,022)  | (5,358)                                  |
| 2646<br>2647       | Keno Rural Fire Protection District<br>Crooked River Ranch Rural Fire Protection District        | 0                                  | 0.00000000%<br>0.00003375%         | 98<br>1                            | 0.00397718%<br>0.00003905%     | 0<br>(116)                                     | (14,132)<br>(139)                        |
| 2648               | Black Butte Ranch Rural Fire Protection District   | 0                                  | 0.00000000%                        | 216                                | 0.00878210%                    | 0  | (31,206)                                 |
| 2649<br>2651       | Colton Fire Department<br>Imbler Rural Fire Protection District                                  | 24                                 | 0.00082238%                        | 5<br>0                             | 0.00021273%                    | (2,824)  | (756)                                    |
| 2651<br>2652       | The Oregon Consortium  | 0                                  | 0.00008065%<br>0.00000000%         | 0                                  | 0.00000000%<br>0.00000000%     | (277)  | 0  |
| 2653               | Umatilla Fire Department   | 39                                 | 0.00130460%                        | 35                                 | 0.00140572%                    | (4,480)  | (4,995)                                  |
| 2657<br>2659       | Mid-Willamette Valley Senior Service Agency<br>Silverton Fire District                           | 1,636<br>267                       | 0.05519991%<br>0.00900499%         | 1,297<br>180                       | 0.05274463%<br>0.00732309%     | (189,557)<br>(30,923)                          | (187,420)<br>(26,022)                    |
| 2660               | Tualatin Valley Fire & Rescue  | 17,387                             | 0.58674688%                        | 16,249                             | 0.66093777%                    | (2,014,892)                                    | (2,348,544)                              |
| 2663<br>2664       | Metropolitan Area Communications Commission<br>Applegate Valley Rural Fire Protection District 9 | 0<br>120                           | 0.00000000%<br>0.00405486%         | 56<br>106                          | 0.00226233%<br>0.00430014%     | 0<br>(13,924)                                  | (8,039)<br>(15,280)                      |
| 2669               | Roseburg Urban Sanitary Authority  | 326                                | 0.01100239%                        | 262                                | 0.01064459%                    | (37,782)                                       | (37,824)                                 |
| 2671               | Columbia 911 Communications District   | 325                                | 0.01095380%                        | 220                                | 0.00895415%                    | (37,615)                                       | (31,817)                                 |
|                    |  |                                    |                                    |                                    |                                |  |  |



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

June 30, 2022 Meaurement Date (MD) 100.000000%

2.458.525

100.000000%

(343,400,560)

(355.335.158)

2.963.356

**Proportionate Share Employer Net OPEB Employer Net OPEB** Proportionate Current Measurement Period Share at Prior Measurement Period at Current Liability/(Asset) at Prior Measurement Date Liability/(Asset) at 2672 2673 2674 2676 2679 rement Da Employer Name
Rockwood Water PUD
Port Orford Library
Nestucca Rural Fire District
Woodburn Fire District
Central Oregon Regional Housing Authority
Cetable De David Hillio Display 0.01310623% 0.00078706% 0.00172380% 0.02752341% 322 19 42 677 218 (46,571) (2,797) (6,125) (97,800) (31,507) 0.01245851% 0.00085646% 0.00180842% 0.02637820% 25 54 782 84 883 75 62 97 2678 0.00281944% 0.00886670% (9,682)Columbia River Public Utility District Cloverdale Rural Fire Protection District Parkdale Fire District 860 63 52 (102,297) (124,349) (9,147) (7,562) 2679 2681 0.02978953% 0.03499497% 0.00257431% (8,687) 0.00252956% 2684 Partdale Fire District
Oregon Community College Association
Weston Cemetery
Columbia Drainage Vector Control District
Polic County Fire District 1
Redmond Area Park & Recreation District
Suslaw Public Library
City-County Insurance Services
Philomath Fire Department
Washington County Consolidated Communications Agency
Stavton Fire Instrict 0.00210370% 0.00212811% (7.224) 2685 2686 0.00327669% 78 0 0.00317507% (11,252) (11,282) 0.000000000% 0.000000000% 0 (6,268) (47,646) (10,273) (11,433) (160,667) 54 411 89 99 1,386 39 (5.582) 2687 0.00182530% 0.00157086% 2688 2689 2692 2693 0.00182530% 0.01387481% 0.00299154% 0.00332933% 0.04678715% 328 118 74 1,157 0.00137086% 0.01335801% 0.00481549% 0.00300221% 0.04704325% (47,466) (17,111) (10,668) (167,161) 2694 2695 0.00000000% 22 1,286 0.00090705% (3,223) (185,936) 1,322 0 (153,243) 0.04462508% 0.00890882% 0.05232690% 2696 Stayton Fire District Halsey Shedd Rural Fire Protection District 264 214 0.00872027% (30,593)(30,986) 2698 0.00047649% 11 0.00044051% (1.636)(1,565) (4,326) Halsey Shedd Rural Fire Protection District
Chetoc Libray Board
Lowell Rural Fire Protection District
Sisters-Camp Sherman Rural Fire Protection District
Sisters-Camp Sherman Rural Fire Protection District
Banks Fire District 13
Clatsop County 4-H District
Lebanon Fire District
Clatskanie Library
Scappoose Public Library
Klamath County Emergency Communications District
Jefferson County EMS
Port of Tillamono's Bav 2699 2700 2701 0.00133531% 0.00026119% 30 6 0.00121740% (4,585) 0.00023632% (897) 344 27 34 695 0.00796023% 0.01400311% (27.335) (49.758) 2702 2704 2705 2707 0.00796023% 0.00153981% 0.00000000% 0.02982598% 0.00033678% 0.001400311% 0.00109537% 0.00136830% 0.02825434% 0.00003986% (49,758) (3,892) (4,862) (100,398) (142) (5,288) 884 10 0 164 (102,423) (1,157) 2709 2710 0.00000000% 0 277 0.00000000% (19,032) (39,980) 0.00554236% 0.01125146% 2712 69 91 47 0.00234126% 69 202 0.00279029% (8,040) (9,915) (29,262) Port of Tillamook Bay 2713 0.00308029% 0.00823502% (10.578) Port of Tillamook Bay Winchester Bay Sanitary District Jackson County Fire District 3 Neskowin Water District Loe Fountain Water District Curry Library Klamath Housing Authority Tillamook 9-1-1 Nehalem Bay Wastewater Agency West Valley Fire District Yamhill Communications Agency Baker County Library District 2714 2715 0.00156950% 0.07968937% 35 1,584 0.00143989% (5,390) (273,654) (5,116) (228,944) 2.361 0.06443050% 2716 0.00000000% 0.00001302% 0 67 0 73 74 61 2717 2718 2721 2722 0.00000000% 0.00381223% 0.00000000% 0.00325442% 0.00317377% 0.00001302% 0.00271179% 0.00000000% 0.00295665% 0.00299163% 113 (13,091) (9,636) (10,506) (10,630) (11,176) (10,899) 2724 2725 0.00000000% (8,779)0.00000000% 0 107 0.00000000% 154 (17,832) (15,521) 2726 0.00519276% 0.00436807% 2728 2729 Baker County Library District Douglas County Fire District 2 30 1,197 0.00101979% 110 572 0.00445674% (3,502) (15.836) 0.04038968% 0.02325703% (82.640) Douglas County Fire District 2
Canby Utility Board
Umatilla County Special Library District
Wiard Memorial Park District
Seal Rock Water District
Scappose Rural Fire Protection District
Neskowin Regional Sanitary Authority
Port of Garibaldi
Aprils Fire District 2731 2732 2733 2734 2739 2740 2741 2742 257 32 0 143 586 0 333 0.00867530% 0.00548418% (29,791) (19.487) 135 46 0 130 412 0.00106636% 0.00185355% (3,662) (6,586) 0.00106636% 0.00000000% 0.00483405% 0.01978432% 0.00000000% 0.01123895% 0.00185355% 0.00000000% 0.00529382% 0.01675883% 0.00000000% 0.00215983% (16,600) (67,939) (18,811) (59,550) 0 53 (38,595) Amity Fire District 0 58 0.00000000% 0.00029205% (1,038)(6,724) Douglas Soil & Water Conservation District 2743 0.00195792% 0.00008664% (308) 2745 Clackamas County Fire District Salem Housing Authority 6.220 0.20988263% 4.435 0.18039801% (720,738) (641.018) 2747 Salem Housing Authority
Black Butte Ranch Police
Mist-Birkenfeld Rural Fire Protection District
Linn-Benton Housing Authority
Western Lane Ambulance District
City of Stayton
Mohawk Valley Rural Fire District
Knappa Svensen Burnside Rural Fire Protection District
Clackamas River Water 524 0.01766713% 452 0.01839965% (60,669) (10,720) (65,380) 2749 93 51 0.00312180% 0.00171056% 211 18 408 319 247 0.00859296% (30.534) (5,874) (64,115) (42,962) (31,893) (2,656) (58,931) (46,057) (35,728) 2752 0.00074760% 0.0171056% 0.01867072% 0.01251081% 0.00928744% 0.000000000% 0.0105481% 0.01005481% 0.000000000 553 371 275 54 941 0 (7,903) (104,777) 2758 2760 0 55 725 79 12 80 0.03174677% 2761 0.02948679% (109,019) Junction City Fire Department 2763 30 0.00101642% 0.00320355% (3,490)(11,383)2765 Green Sanitary Southwest Lincoln County Water District 194 105 0.00655338% 0.00049176% (22.504) (1.747)2766 0.00353856% 0.00326253% (12.151) (11,593) 0 20 56 0 614 2767 Springfield Utility Board 0 0.00000000% 0.00000000% Springfield Utility Board
Lake County Library District
Harbor Water PUD
Umatilla County Soil & Water District
Housing Authority of Jackson County
Oregon Trail Library District
Rainier Cemetery District
City of Newberg 2768 2771 2772 2773 2774 2776 0.00000000% 0.00213339% (2.954 63 0 802 0.000007698% (7,326) (8,091 0.00213339% 0.00000000% 0.02705277% 0.00000000% 0.00000000% 0.00227698% 0.00000000% 0.02498693% 0.00003986% (92,899) (88,787) (142)0.00000000% (178,707) (147,927) 1,023 2777 1,542 0.04163025% City of Newberg
Mulino Water District 23
Brownsville Rural Fire Protection District
Nehalem Bay Health District 2778 2779 51 46 0.00171124% 37 63 0.00151798% (5,876) (5,334) (5,394) (9,114) 0.00155331% 0.00256495% 2780 Nehalem Bay Health District
North Bend Coos-Curry Housing Authority
Millington Rural Fire Protection District
Tillamook Fire District
Eisenschmidt Pool
Fern Ridge Community Library
Seal Rock Rural Fire Protection District
Port of Hood River
Farmers Irrigation District
Silver Falls Library District 0.00000000% 0.00000000% 2781 2782 2783 2784 2785 0.00000000% 0.00259424% (9,218) 64 0 84 79 40 0.00000000% 0.00000000% 104 86 20 0.0000000000 0.00341221% (12 005) (12 125) 0.00349604% 0.00289672% 0.00068436% 0.00000000% 0.01196684% 0.00321941% 0.00163716% (9,947) (2,350) (11,440) (5,817) 0.00013789% 0.01158703% 2786 3 285 72 84 39 169 (490) (41,173) 2788 0.00308434% 2789 91 0.00293387% (10,592)(10,425)Silver Falls Library District North Wasco County Parks And Recreation District North Lincoln Fire & Rescue District 1 2790 2792 113 0.00382775% 0.00342929% (13,145) (11,764) (12, 185)102 165 0.00342585% 0.00156883% 2793 0.00556801% 0.00685411% (19.121) (24,355) 2794 Siuslaw Rural Fire Protection District 1 0.00000000% 0.00000000% 0 66 14 5 23 66 2796 2797 2798 2799 2801 2802 Siuslaw Rural Fire Protection District 1
West Side Rural Fire Protection District
Vernonia Fire
Fairview Water District
Sublimity Fire District
Coburg Rural Fire Protection District
Rural Road Assessment District 3
Southwestern Polik Country Rural Fire Protection District
Assess District Fire District in District
Assess District Fire District in District (10,417) (2,008) 0.00303338% 0.00058481% (9.520 90 17 0 53 83 2 0 (2,034) (772) (3,264) (9,600) 0.00257329% 0.00058481% 0.00000000% 0.00179222% 0.00280122% 0.00006648% 0.00057229% 0.00021720% 0.00091844% 0.00270162% 0.000000000% (6,154) (9,619) (228) 2803 0.00000000% 0.00000000% Aurora Rural Fire Protection District
Multnomah County Rural Fire Protection District 14
Juntura Road District 4 (7,500)2804 65 0 0.00218401% 88 0 0.00358711% (12,746)2806 0.00000000% 0.00000000% 2809 0.00000000% 0.00000000% Juntura Road District 4
Sutherlin Water Control District
Mid-Columbia Center For Living
The Job Council
Odell Sanitary District
Wickiup Water District
Netarts Water District
Netarts Water District
Harrisburg Eire and Rescue 2810 2811 0.00000000% 0.01108675% 0.00000000% 0.00889802% 329 219 78 37 46 32 15 (38,072) (31.618) (31,618) (11,326) (5,407) (6,680) (4,586) (2,188) 2814 0.00000000% 0.00318728% 2816 2817 2818 0.00000000% 0.00128031% 0.00000000% 0.00134982% 0.00038132% 0.00318728% 0.00152164% 0.00187999% 0.00129061% 0.00061582% (4,397) 38 0 40 11 0 (4,635) Harrisburg Fire and Rescue Central Oregon Coast Fire & Rescue District Tillamook County Soil And Water Conservation District Deschutes County Rural Fire Protection District 2 (1,309) 2819 2820 0.00001586% 0.00000000% 2821 64 0.00216579% 59 64 0.00241730% (7,437)(8,590)2822 0.00000000% (9,186)Lvons Fire District 0.00000000% 0.00025951% (922)



# RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2022 Meaurement Date (MD)

2,458,525 100.000000%

(343,400,560)

(355,335,158)

2,963,356 100.000000%

|                |   | 2,963,356                   | 100.000000%                     | 2,458,525                     | 100.000000%                       | (343,400,560)                                   | (355,335,158)                             |
|----------------|---|-----------------------------|---------------------------------|-------------------------------|-----------------------------------|---|---|
|                |   | Delay                       | Dranastianata                   | Current                       | Dranastianata Shara               | Employer Net ODER                               | Employer Not ORER                         |
| Employer       |   | Prior<br>Measurement Period | Proportionate<br>Share at Prior | Current<br>Measurement Period | Proportionate Share<br>at Current | Employer Net OPEB<br>Liability/(Asset) at Prior | Employer Net OPEB<br>Liability/(Asset) at |
| Number<br>2824 | Employer Name Glide Fire Department   | Contribution 8              | Measurement Date<br>0.00027401% | Contribution 4                | Measurement Date<br>0.00016067%   | Measurement Date<br>(941)                       | Measurement Date<br>(571)                 |
| 2825           | Northern Oregon Corrections   | 1,302                       | 0.04391980%                     | 599                           | 0.02437315%                       | (150,821)                                       | (86,606)                                  |
| 2826<br>2828   | Wasco County Soil-Water Conservation District<br>Deschutes Public Library District          | 128<br>1,169                | 0.00430525%<br>0.03945931%      | 140<br>875                    | 0.00568593%<br>0.03559939%        | (14,784)<br>(135,503)                           | (20,204)<br>(126,497)                     |
| 2829           | Hubbard Rural Fire Protection District  | 0                           | 0.00000000%                     | 0                             | 0.00000000%                       | 0   | 0   |
| 2830<br>2833   | Netarts-Oceanside Rural Fire Protection District<br>Boardman Rural Fire Protection District | 18<br>0                     | 0.00060911%<br>0.00000000%      | 14                            | 0.00056091%<br>0.00000000%        | (2,092)   | (1,993)<br>0                              |
| 2834           | Crescent Rural Fire Protection District   | 0                           | 0.00000000%                     | 51                            | 0.00208296%                       | 0   | (7,401)                                   |
| 2835<br>2837   | North Clackamas County Water Commission<br>NORCOM   | 0<br>297                    | 0.00000000%<br>0.01000993%      | 0<br>232                      | 0.00000000%<br>0.00942069%        | 0<br>(34,374)                                   | 0<br>(33,475)                             |
| 2838           | High Desert Parks & Recreation District   | 0                           | 0.00001350%                     | 30                            | 0.00121780%                       | (46)  | (4,327)                                   |
| 2839<br>2840   | North Morrow Vector Control District Cannon Beach Rural Fire Protection District            | 109<br>68                   | 0.00367691%<br>0.00228018%      | 83<br>59                      | 0.00336991%<br>0.00239168%        | (12,627)<br>(7,830)                             | (11,974)<br>(8,498)                       |
| 2841           | Jefferson County Soil & Water Conservation District   | 58                          | 0.00194712%                     | 38                            | 0.00153344%                       | (6,686)   | (5,449)                                   |
| 2842<br>2843   | Tualatin Valley Water District<br>Yachats Rural Fire Protection District                    | 2,887<br>77                 | 0.09743986%<br>0.00259064%      | 2,200<br>57                   | 0.08947764%<br>0.00230545%        | (334,609)<br>(8,896)                            | (317,946)<br>(8,192)                      |
| 2844           | Crook County Rural Fire Protection District 1   | 263                         | 0.00259064%                     | 317                           | 0.01287479%                       | (30,446)  | (45,749)                                  |
| 2845<br>2846   | Sunrise Water Authority<br>Jefferson County Library District                                | 251<br>22                   | 0.00848092%<br>0.00074004%      | 230                           | 0.00935317%<br>0.00015131%        | (29,124)  | (33,235)<br>(538)                         |
| 2847           | Sweet Home Fire and Ambulance District  | 300                         | 0.01012669%                     | 204                           | 0.00013131%                       | (2,541)<br>(34,775)                             | (29,451)                                  |
| 2849<br>2850   | Lebanon Aquatic District  | 27<br>0                     | 0.00091180%<br>0.00000000%      | 15<br>0                       | 0.00061826%<br>0.00000000%        | (3,131)   | (2,197)                                   |
| 2851           | Lake County 4-H & Extension Service East Umatilla County Rural Fire Protection District     | 0                           | 0.0000000%                      | 0                             | 0.0000000%                        | 0   | 0   |
| 2852           | Ochoco Irrigation District  | 74                          | 0.00248401%                     | 68                            | 0.00274758%                       | (8,530)   | (9,763)                                   |
| 2853<br>2855   | Mill City Rural Fire Protection District<br>Harney Hospital                                 | 41<br>636                   | 0.00138222%<br>0.02145540%      | 32<br>1,647                   | 0.00131746%<br>0.06700400%        | (4,747)<br>(73,678)                             | (4,681)<br>(238,089)                      |
| 2857           | Sunriver Service District   | 505                         | 0.01702462%                     | 605                           | 0.02460418%                       | (58,463)  | (87,427)                                  |
| 2858<br>2859   | Nesika Beach-Ophir Water District<br>South Lane County Fire and Rescue                      | 9<br>344                    | 0.00031350%<br>0.01162331%      | 0<br>263                      | 0.00001912%<br>0.01069788%        | (1,077)<br>(39,915)                             | (68)<br>(38,013)                          |
| 2860           | Coos County Airport District  | 139                         | 0.00468152%                     | 117                           | 0.00476953%                       | (16,076)  | (16,948)                                  |
| 2861<br>2864   | Mt Angel Fire District Tri-City Water and Sanitary Authority                                | 37<br>0                     | 0.00124487%<br>0.00000000%      | 27<br>0                       | 0.00109822%<br>0.00000000%        | (4,275)<br>0                                    | (3,902)                                   |
| 2865           | Tri-County Cooperative Weed Management Area   | 0                           | 0.0000000%                      | 12                            | 0.00050437%                       | 0   | (1,792)                                   |
| 2867<br>2869   | West Multnomah Soil And Water Conservation District<br>Nehalem Bay Fire & Rescue            | 120<br>0                    | 0.00405824%<br>0.00000000%      | 109<br>0                      | 0.00442786%<br>0.00000000%        | (13,936)  | (15,734)<br>0                             |
| 2870           | Clackamas River Water Providers   | 74                          | 0.00248941%                     | 56                            | 0.00227128%                       | (8,549)   | (8,071)                                   |
| 2873           | Mosier Fire District  | 43                          | 0.00143857%                     | 33                            | 0.00135732%                       | (4,940)   | (4,823)                                   |
| 2874<br>2876   | Umatilla-Morrow Radio and Data District<br>Oregon Municipal Electric Utilities Association  | 145<br>0                    | 0.00490154%<br>0.00000000%      | 116<br>0                      | 0.00472967%<br>0.00000000%        | (16,832)<br>0                                   | (16,806)<br>0                             |
| 2877           | Mid-Columbia Fire And Rescue V1-801   | 0                           | 0.00000000%                     | 114                           | 0.00462066%                       | 0   | (16,419)                                  |
| 2878<br>2879   | Yamhill Fire Protection District<br>LaGrande Rural Fire Protection District                 | 2                           | 0.00007896%<br>0.00000000%      | 3<br>612                      | 0.00011186%<br>0.02487833%        | (271)   | (397)<br>(88,401)                         |
| 2880           | Oregon Health & Science University  | 86,896                      | 2.93234611%                     | 81,249                        | 3.30480598%                       | (10,069,693)                                    | (11,743,138)                              |
| 2881<br>2883   | Lake Chinook Fire and Rescue District Lane Fire Authority                                   | 0<br>678                    | 0.00000000%<br>0.02289465%      | 13<br>473                     | 0.00053853%<br>0.01924121%        | 0<br>(78,620)                                   | (1,914)<br>(68,371)                       |
| 2884           | North Central Public Health District  | 99                          | 0.00333574%                     | 74                            | 0.00300831%                       | (11,455)  | (10,690)                                  |
| 2885           | Siletz Rural Fire Protection District   | 0                           | 0.00000000%                     | 0                             | 0.00000000%                       | 0   | 0   |
| 2886<br>2887   | Idanha-Detroit Rural Fire Protection District<br>Umatilla County Fire District #1           | 0<br>635                    | 0.00000000%<br>0.02143144%      | 6<br>564                      | 0.00023388%<br>0.02294791%        | 0<br>(73,596)                                   | (831)<br>(81,542)                         |
| 2888           | Oak Lodge Water Services District   | 595                         | 0.02007454%                     | 373                           | 0.01516275%                       | (68,936)  | (53,879)                                  |
| 2889<br>2890   | Mid-valley Behavioral Care Network<br>Central Cascades Fire & EMS                           | 19<br>0                     | 0.00063138%<br>0.00000000%      | 0                             | 0.00000000%<br>0.00000000%        | (2,168)   | 0   |
| 2891           | Grant County Emergency Communications Agency  | 45                          | 0.00152024%                     | 34                            | 0.00137318%                       | (5,221)   | (4,879)                                   |
| 2892<br>2893   | Lake Health District Pleasant Hill Goshen Fire & Rescue                                     | 0<br>391                    | 0.00000000%<br>0.01320496%      | 0                             | 0.00000000%<br>0.00000000%        | 0<br>(45,346)                                   | 0   |
| 2894           | Greater Toledo Pool Recreation District   | 0                           | 0.00000000%                     | 0                             | 0.00000000%                       | 0   | 0   |
| 2895<br>2900   | Western Lane Fire and EMS Authority<br>Clatsop Community College                            | 79<br>1,305                 | 0.00265948%<br>0.04405275%      | 59<br>1,121                   | 0.00238598%<br>0.04559360%        | (9,133)<br>(151,277)                            | (8,478)<br>(162,010)                      |
| 2901           | Blue Mountain Community College   | 1,997                       | 0.06739386%                     | 1,873                         | 0.07618796%                       | (231,431)                                       | (270,723)                                 |
| 2902<br>2903   | Treasure Valley Community College   | 2,084                       | 0.07032060%<br>0.04351046%      | 1,128                         | 0.04586775%                       | (241,481)                                       | (162,984)                                 |
| 2904           | Umpqua Community College<br>Lane Community College  | 1,289<br>14,181             | 0.47854187%                     | 1,170<br>10,323               | 0.04756958%<br>0.41986680%        | (149,415)<br>(1,643,316)                        | (169,031)<br>(1,491,934)                  |
| 2905           | Mt Hood Community College   | 12,165<br>0                 | 0.41051663%                     | 5,329                         | 0.21675273%<br>0.03220915%        | (1,409,716)                                     | (770,199)                                 |
| 2906<br>2908   | Klamath Community College<br>Clackamas Community College                                    | 8,469                       | 0.00000000%<br>0.28580027%      | 792<br>4,344                  | 0.17667341%                       | (981,440)                                       | (114,450)<br>(627,783)                    |
| 2910           | Linn-Benton Community College   | 5,354                       | 0.18067622%                     | 6,070                         | 0.24688747%                       | (620,443)                                       | (877,278)                                 |
| 2918<br>2919   | Portland Community College<br>Chemeketa Community College                                   | 26,888<br>12,301            | 0.90735329%<br>0.41509421%      | 21,670<br>9,992               | 0.88144072%<br>0.40643273%        | (3,115,856)<br>(1,425,436)                      | (3,132,069)<br>(1,444,198)                |
| 2922           | Rogue Community College   | 4,721                       | 0.15932307%                     | 3,252                         | 0.13225898%                       | (547,116)                                       | (469,963)                                 |
| 2995<br>2996   | Oregon Coast Community College<br>Columbia Gorge Community College                          | 0<br>705                    | 0.00000000%<br>0.02378047%      | 0<br>470                      | 0.00000000%<br>0.01910983%        | 0<br>(81,662)                                   | (67,904)                                  |
| 2997           | Tillamook Bay Community College   | 279                         | 0.00942681%                     | 190                           | 0.00774041%                       | (32,372)  | (27,504)                                  |
| 2998<br>2999   | Southwestern Community College<br>Central Oregon Community College                          | 1,755<br>3,409              | 0.05922744%<br>0.11505097%      | 1,340<br>2,491                | 0.05451684%<br>0.10131725%        | (203,387)<br>(395,086)                          | (193,718)<br>(360,016)                    |
| 3003           | Baker School District 5J  | 2,694                       | 0.09091853%                     | 2,421                         | 0.09848548%                       | (312,215)                                       | (349,954)                                 |
| 3008<br>3016   | Huntington School District 16J<br>Burnt River High School                                   | 73<br>55                    | 0.00244925%<br>0.00185398%      | 91<br>74                      | 0.00370100%<br>0.00299407%        | (8,411)<br>(6,367)                              | (13,151)<br>(10,639)                      |
| 3027           | Pine-Eagle School District 61   | 350                         | 0.01180216%                     | 240                           | 0.00976561%                       | (40,529)  | (34,701)                                  |
| 3037<br>3039   | Alsea School<br>Corvallis School District 509J  | 570<br>9,894                | 0.01923798%<br>0.33387549%      | 405<br>7,449                  | 0.01646922%<br>0.30300608%        | (66,063)<br>(1,146,530)                         | (58,521)<br>(1,076,687)                   |
| 3043           | Philomath School District 17J   | 2,571                       | 0.08675130%                     | 2,001                         | 0.08137766%                       | (297,904)                                       | (289,163)                                 |
| 3075<br>3116   | West Linn School District   | 13,666<br>657               | 0.46115752%<br>0.02217688%      | 10,457<br>581                 | 0.42532576%                       | (1,583,618)                                     | (1,511,332)<br>(83,970)                   |
| 3116<br>3122   | Colton School District 53<br>Oregon City School District 62                                 | 13,015                      | 0.02217688% 0.43918514%         | 581<br>10,217                 | 0.02363124%<br>0.41556747%        | (76,156)<br>(1,508,164)                         | (83,970)<br>(1,476,657)                   |
| 3160           | Gladstone School District 115   | 3,697                       | 0.12476900%                     | 2,491                         | 0.10131115%                       | (428,457)                                       | (359,994)                                 |
| 3179<br>3186   | Clatsop County School District 1C<br>Jewell School District 8                               | 3,377<br>386                | 0.11394277%<br>0.01302881%      | 2,538<br>278                  | 0.10325215%<br>0.01129539%        | (391,280)<br>(44,741)                           | (366,891)<br>(40,136)                     |
| 3187           | Seaside Schools   | 2,861                       | 0.09654729%                     | 2,242                         | 0.09121079%                       | (331,544)                                       | (324,104)                                 |
| 3195<br>3230   | Warrenton-Hammond School District<br>Vernonia School District                               | 649<br>767                  | 0.02188431%<br>0.02587708%      | 741<br>803                    | 0.03012538%<br>0.03267976%        | (75,151)<br>(88,862)                            | (107,046)<br>(116,123)                    |
| 3241           | Coquille School District 8  | 1,107                       | 0.03734617%                     | 1,604                         | 0.06523546%                       | (128,247)                                       | (231,805)                                 |
| 3242           | Coos Bay School District 9<br>North Bend Public Schools                                     | 3,644                       | 0.12297914%<br>0.07986958%      | 2,910                         | 0.11836894%<br>0.08499893%        | (422,311)                                       | (420,606)                                 |
| 3245<br>3252   | Powers School District  | 2,367<br>319                | 0.07986958%                     | 2,090<br>263                  | 0.01070195%                       | (274,273)<br>(36,951)                           | (302,031)<br>(38,028)                     |
| 3257           | Myrtle Point School District 41   | 664                         | 0.02239724%                     | 518                           | 0.02106710%                       | (76,912)  | (74,859)                                  |
| 3264<br>3274   | Bandon School District<br>Crook County School District                                      | 688<br>4,102                | 0.02321388%<br>0.13843189%      | 569<br>3,302                  | 0.02313013%<br>0.13432363%        | (79,717)<br>(475,376)                           | (82,189)<br>(477,299)                     |
| 3275           | Port Orford-Langlois School District 2Cj  | 91                          | 0.00307692%                     | 97                            | 0.00395522%                       | (10,566)  | (14,054)                                  |
| 3283<br>3288   | Brookings-Harbor School District 17C<br>Central Curry School District 1                     | 1,531<br>555                | 0.05168093%<br>0.01873686%      | 1,162<br>661                  | 0.04726452%<br>0.02689865%        | (177,473)<br>(64,342)                           | (167,947)<br>(95,580)                     |
| 3291           | Bend-La Pine Public Schools   | 23,535                      | 0.79419005%                     | 19,010                        | 0.77324617%                       | (2,727,253)                                     | (2,747,616)                               |
| 3296<br>3307   | Sisters School District Oakland School District   | 1,558<br>458                | 0.05257147%<br>0.01545579%      | 1,338<br>519                  | 0.05443874%<br>0.02112690%        | (180,531)<br>(53,075)                           | (193,440)<br>(75,071)                     |
| 3310           | Roseburg Public Schools   | 7,997                       | 0.26986057%                     | 6,981                         | 0.28395197%                       | (926,703)                                       | (1,008,981)                               |
| 3316           | Glide School District 12  | 1,085                       | 0.03661592%                     | 837                           | 0.03403830%<br>0.00935805%        | (125,739)                                       | (120,950)                                 |
| 3318<br>3319   | Days Creek School District 15<br>South Umpqua School District                               | 266<br>1,495                | 0.00896214%<br>0.05046069%      | 230<br>1,140                  | 0.00935805%                       | (30,776)<br>(173,282)                           | (33,252)<br>(164,827)                     |
| 3320           | Camas Valley School District 21   | 146                         | 0.00492347%<br>0.01496141%      | 192                           | 0.00779939%<br>0.01644116%        | (16,907)  | (27,714)                                  |
| 3321           | North Douglas School District 22  | 443                         | 0.01496141%                     | 404                           | 0.01044116%                       | (51,378)  | (58,421)                                  |



# RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2022 Meaurement Date (MD)

| Properties   Pro   |      |  |                    | 0, 2022 Meaurement Da      |                    |                            |                            |                              |
|--|------|--|--------------------|----------------------------|--------------------|----------------------------|----------------------------|------------------------------|
|  |      |  | 2,963,356          | 100.000000%                | 2,458,525          | 100.000000%                | (343,400,560)              | (355,335,158)                |
|  |      |  | Prior              | Proportionate              | Current            | Proportionate Share        | Employer Net OPER          | Employer Net OPER            |
| 200    |      |  | Measurement Period | Share at Prior             | Measurement Period | at Current                 | Liability/(Asset) at Prior | Liability/(Asset) at         |
| Select Stores General Selection  |      |  |                    |                            |                    |                            |                            | Measurement Date<br>(34,663) |
| Comparison   | 3325 | Elkton School District 34  |                    | 0.00563854%                |                    | 0.00756958%                | (19,363)                   | (26,897)<br>(62,649)         |
| Section and Description   1.4  |      |  |                    |                            |                    |                            |                            | (47,026)                     |
| Administration   1.5   |      |  |                    |                            | 1,316              |                            |                            | (190,231)                    |
| 2020   Paris City Rider Departs   2021   0.0071-0064   30   0.00000074   30   0.00000074   30   30   0.000000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.00000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.000000074   30   30   0.0000000074   30   30   0.0000000074   30   30   0.0000000074   30   30   0.0000000074   30   30   0.0000000074   30   30   0.0000000074   30   30   0.00000000074   30   30   0.00000000074   30   30   0.0000000000000000000000000   |      | Arlington Public Schools   |                    |                            |                    |                            |                            | (204,868)<br>(79,942)        |
| Monument inflowed Depart   12  |      |  |                    |                            |                    |                            |                            | (42,115)                     |
| Long-lands Richards  |      |  |                    |                            |                    |                            |                            | (43,602)<br>(20,677)         |
| Colors Standard   173  |      |  |                    | 0.00175308%                |                    |                            |                            | (5,167)                      |
| Park Cook Board  |      |  |                    |                            |                    |                            |                            | (15,948)<br>(27,911)         |
| Section   Section   Content   Cont   |      |  |                    |                            |                    |                            | 0                          | 0                            |
| Section   Proceedings   14   |      |  |                    |                            |                    |                            |                            | (2,005)<br>(770)             |
| February   Company   Com   |      |  |                    |                            |                    |                            |                            | (39)                         |
| Mode   New Casing Debug  |      |  |                    |                            |                    |                            |                            | (7,420)<br>0                 |
| Procure Facilité School Childre   3,000   0,   |      |  |                    |                            |                    |                            |                            | (28,857)                     |
| Series   Development   Series   Serie   |      |  |                    |                            |                    |                            |                            | (844,774)<br>(465,290)       |
| Auto-  |      |  |                    |                            |                    |                            | (416,259)                  | (442,588)                    |
| Principated Research Emeral   19.0   |      |  |                    |                            |                    |                            |                            | (765,446)<br>(581,245)       |
| ### Stand Clarker Cherch Chemics 4 ### Stand Clarker Chemics 4 ### Stand Chemics 4 ### |      |  |                    |                            |                    |                            |                            | (141,189)                    |
| Claser Schwool District   800  |      | Butte Falls School District                                      |                    |                            |                    |                            |                            | (33,070)<br>(44,539)         |
| And Andrews School Mills   |      |  |                    |                            |                    |                            |                            | (660)                        |
| Medican Schward District   | 3446 | Ashwood School   | 0                  | 0.00000000%                | 0                  | 0.00000000%                | 0                          | (247,278)                    |
| 10.448   |      |  |                    | 0.12073473%                |                    | 0.13170458%                |                            | (467,993)                    |
| All    | 3454 | Grants Pass School District                                      | 10,548             | 0.35594607%                | 7,885              | 0.32072117%                | (1,222,321)                | (1,207)<br>(1,139,635)       |
| Add   Lake County School District   1.46   |      |  |                    |                            |                    |                            |                            | (1,242,311)                  |
| April   Paper   Pape   |      |  | 4,408<br>1,145     |                            |                    |                            |                            | (522,513)<br>(133,926)       |
| 344   Plant Britished Interface   65   |      | Paisley School District  |                    |                            |                    |                            | (11,716)                   | (18,483)                     |
| 346   Aus Service District   33  |      |  |                    |                            |                    |                            |                            | (53,445)<br>(5,901)          |
| Section   Sect   |      |  |                    |                            |                    | 0.00135122%                | (3,766)                    | (4,801)                      |
| 3467   Springfield School District   9   |      |  |                    |                            |                    |                            |                            | (85,170)<br>(2,944,115)      |
| Mapleton Schword Dalmiet   450   | 3487 | Springfield School District 19                                   | 17,008             | 0.57393033%                | 12,044             | 0.48990595%                | (1,970,880)                | (1,740,808)                  |
| Section   Communication   1,913  |      |  |                    |                            |                    |                            |                            | (227,431)<br>(37,828)        |
| Set   Bethe School Dilatics  | 3502 | Creswell School District 40                                      | 1,913              | 0.06456193%                | 1,530              | 0.06224749%                | (221,706)                  | (221,187)                    |
| Section   Conv. Application   Conv. Applicat   |      |  |                    |                            |                    |                            |                            | (378,840)                    |
| Section   Sect   |      |  |                    |                            |                    |                            |                            | (835,682)<br>(33,880)        |
| 3922 Lowell School District  85 0.035918807%, 257  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918807%, 270  85 0.035918907% |      |  |                    |                            |                    |                            |                            | (26,052)                     |
| 3627 Marriog School District 9 497 0.01076940%, 579 0.01542598%, (10,5,78%) (10,5,68%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (10,5,78%) (30,50%) (30,5,78%) (30,5, |      |  |                    |                            |                    |                            |                            | (256,717)<br>(37,191)        |
| Section  |      |  |                    |                            |                    |                            |                            | (101,181)                    |
| 3637   Sluciaw School District 973   1,706   0.05757762**, 14.32   0.05822862**, (197,722)   (20   3070   1.050000   1.05000   1.050000   1.050000   1.050000   1.050000   1.050000   1.050000   1.050000      |      |  |                    |                            |                    |                            |                            | (54,827)<br>(54,805)         |
| 9815 Central Lims School District 55C  | 3537 | Siuslaw School District 97J                                      | 1,706              | 0.05757762%                | 1,432              | 0.05822882%                | (197,722)                  | (206,907)                    |
| 3618   Sweet Home School District 55   3,068   0.10319649%   2,278   0.05268817%   (354,374)   (32,374)   (35,374)   (3   |      | Lincoln County School District Central Linn School District 552C |                    |                            |                    |                            |                            | (471,168)<br>(59,770)        |
| Set  | 3618 | Sweet Home School District 55                                    |                    | 0.10319549%                |                    | 0.09266817%                | (354,374)                  | (329,283)                    |
| 3884   Onlario School District 8C   1,750  |      |  |                    |                            |                    |                            |                            | (96,375)<br>(87,492)         |
| 3984   Nyssa School District 26   1,380  | 3684 | Ontario School District 8C                                       | 1,750              | 0.05904893%                | 2,414              | 0.09817553%                |                            | (348,852)                    |
| 3886   Annex Elementary School   184   0.0020175%   163   0.00661982%   (21,297)   (27,377)   (27   |      |  |                    |                            |                    |                            | (150.964)                  | (9)<br>(167,297)             |
| 3709   Harper School District 66   | 3696 |  | 184                |                            | 163                |                            |                            | (23,523)                     |
| 3712   W.W. Jones School   0   0.00000000%   4   0.0001480%   0   0.0001480%   3729   Jefferson School District 15   3.884   0.12430289%   2.920   0.11877409%   (426,857)   (426,857)   (427,357)   (428,857)     |      |  |                    |                            |                    |                            |                            | (71,545)                     |
| 3730   North Manion School District 15   3,884   0.12430298%   2,920   0.11877406%   (428,987)   (42   |      |  |                    |                            |                    |                            |                            | (24,320)<br>(515)            |
| 3755 Salem-Kaizer Public Schools 55,570 1.87523728% 46,387 1.88676954% (6,49,575) (6,70 3750 St Paul School District 3 35 0.113150% 321 0.01307044% (38,844) (4,4 3760 Mt Angel School District 91 1,197 0.40387329% 917 0.03728699% (138,690) (138,690) (138,690) Mrow County Schools 3,094 0.10439600% 3,017 0.122720335% (358,490) (43,8890) Mrow County Schools 3,094 0.10439600% 3,017 0.122720335% (358,490) (43,8890) Mrow County Schools 3,094 0.10439600% 3,017 0.122720335% (358,490) (43,8820) Parkrose School District 3,3631 0.12251312% 2,597 0.10564831% (440,7111) (37,8820) Parkrose School District 3,3631 0.12251312% 2,597 0.10564831% (440,7111) (37,8820) Mrow County School |      |  |                    |                            |                    | 0.03929023%                |                            | (139,612)                    |
| 3780         Mt Angel School District 91         1,197         0.0436732%         917         0.03728699%         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (138,890)         (143,880)         (243,880)         (34,880)   |      |  |                    |                            |                    | 1.88676954%                |                            | (422,046)<br>(6,704,356)     |
| 3786   Woodbum School District   | 3750 | St Paul School District  | 335                | 0.01131150%                | 321                |                            | (38,844)                   | (46,444)                     |
| 3899         Morrow County Schools         3,094         0.10439650%         3,017         0.12272033%         (358,488)         (43           3818         Portland Public Schools         79,005         2.66007302%         125,600         5.10873642%         (9,155,310)         (18,155,310)         (81,155,310)         (17,150)         (81,155,310)         (81,155,310)         (17,150)         (81,155,310)         (17,150)         (81,155,310)         (17,150)         (81,155,310)         (17,150)         (81,155,310)         (17,150)         (81,151,150)   |      |  |                    |                            |                    |                            |                            | (132,494)<br>(1,055,763)     |
| 3820         Parkrose School District         3,631         0.12251312%         2,597         0.10564831%         (420,711)         (37)           3824         Reynolds School District         17,501         .59059319%         12,233         0.49757599%         (20,28,100)         (1,76           3842         Corbett School District         19,882         0.67092677%         15,290         0.62191112%         (2,303,366)         (2,20           3847         Riverdale School         1,688         0.06996716%         950         0.03864594%         (195,626)         (13           3850         Dallas School District         3,431         0.14650561%         3,637         0.14733322%         (503,301)         (52           3855         Deallas School District         4,341         0.14650561%         3,637         0.14767674         (557,083)         (49           3865         Perrydale School District         1,34         4,807         0.1222552%         3,425         0.13929409%         (557,083)         (49           3867         Falls Cily School District         1,34         0.01402700%         397         0.016167822%         (48,169)         (5           3887         Fall Cily School District         1,54         0.00519445%         237  | 3809 | Morrow County Schools  | 3,094              | 0.10439650%                | 3,017              | 0.12272033%                | (358,498)                  | (436.068)                    |
| 3824   Reynolds School District   17,501   0.50059319%   12,233   0.497575999%   (2,028,100)   (1,76)  |      | Portland Public Schools Parkrose School District                 |                    | 2.66607302%<br>0.12251312% |                    | 5.10873642%<br>0.10564831% | (9,155,310)<br>(420,711)   | (18,153,137)<br>(375,406)    |
| 3843   David Douglas School District   19,882   0.67092677%   15,290   0.62191112%   (2,303,966)   (2,203,345)   (2,203,345)   (2,203,345)   (2,303,966)   (2,203,945)   (2,303,946)     | 3824 | Reynolds School District   | 17,501             | 0.59059319%                | 12,233             | 0.49757599%                | (2,028,100)                | (1,768,062)                  |
| 3847   Riverdale School   1,688   0.65696716%   950   0.038645644%   (156,626)   (13   3850   Dallas School District   4,341   0.148605513%   3,637   0.14793382%   (50,3101)   (52   3859   Central School District 13.1   4,807   0.16222552%   3,425   0.13929409%   (657,083)   (49   3865   Perrydale School District 21   416   0.01402700%   397   0.01616782%   (481,689)   (56   3,689)   (49   3887   Falls City School District   154   0.00519445%   237   0.00965620%   (17,838)   (3   3902   Tilliamook Public Schools   1,822   0.06148960%   1,884   0.08851903%   (211,154)   (24   3820   Neah-Kah-Nik School District   1,784   0.00618885%   1,448   0.08851903%   (211,154)   (24   3820   Neah-Kah-Nik School District 67   320   0.01080059%   570   0.02319409%   (37,089)   (8   3931   Neah-Kah-Nik School District 67   4,980   0.16501897%   4,980   0.20173112%   (566,676)   (71   3942   3343   Athena-Weston School District 1978   979   0.03305138%   1,208   0.04913515%   (113,499)   (17   3942   3440   3   |      |  |                    |                            |                    |                            |                            | (99,658)<br>(2,209,869)      |
| Balls School District   4,341  | 3847 | Riverdale School   | 1,688              | 0.05696716%                | 950                | 0.03864594%                | (195,626)                  | (137,323)                    |
| Sabba   Perrydale School District 21   |      | Dallas School District   | 4,341              | 0.14650551%                |                    | 0.14793382%                | (503,101)                  | (525,661)                    |
| 8887         Falls Cityl School District         154         0.00519445%         237         0.0966620%         (17,838)         (2           3902         Tillamook Public Schools         1,82         0.06148908%         1,884         0.08681903%         (211,154)         (24           3920         Neah-Kah-Nie School District         1,784         0.0618885%         1,448         0.05890971%         (206,689)         (20           3927         Echo School District 6R         1,325         0.04470708%         1,300         0.05287113%         (153,524)         (18           3931         Pendieton School District 16R         4,890         0.1551897%         4,980         0.20173112%         (566,676)         (71           3942         Stanfield School District         520         0.01755577%         492         0.0201891%         (60,287)         (7           3942         Ukiah School District         20         0.00799099%         128         0.00519376%         (24,350)         (1           3944         Ukiah School District         20         0.0079099%         128         0.00519376%         (24,350)         (1           3958         Ploit Rock School District         239         0.00807935%         187         0.00760863%         (27  |      |  |                    | 0.01402700%                |                    | 0.01616782%                |                            | (494,961)<br>(57,450)        |
| 3920   Neah-Kah-Nie School District   1,784   0.06018885%   1,448   0.05890971%   (206,689)   (20  | 3887 | Falls City School District                                       | 154                | 0.00519445%                | 237                | 0.00965620%                | (17,838)                   | (34,312)                     |
| Section  |      |  |                    |                            |                    |                            | (211,154)<br>(206,689)     | (243,451)<br>(209,327)       |
| Pendleton School District 16R  | 3927 | Echo School District   | 320                | 0.01080059%                | 570                | 0.02319480%                | (37,089)                   | (82,419)                     |
| 3935         Athena-Weston School District 29R]         979         0.03305138%         1,208         0.04913515%         (113,499)         (17           3942         Stanfield School District         520         0.01755577%         492         0.0201891%         (60,287)         (77           3944         Ukiah School         1210         0.00709095%         128         0.00519376%         (24,350)         (1           3957         Helix School District         239         0.008079335%         187         0.00700863%         (27,745)         (2           3958         Plicit Rock School District 2R         464         0.01565354%         326         0.01325470%         (53,754)         (4           3966         La Grande Public Schools         3,574         0.12059097%         2,045         0.08319904%         (414,110)         (29           3967         North Powder School District         718         0.02424346%         490         0.01991804%         (83,252)         (7           3969         Imbler School District         485         0.01635848%         621         0.02526271%         (56,175)         (8           3970         Cove School District 3         446         0.01594173%         324         0.01318555%         (61,653)   |      |  |                    |                            |                    |                            | (153,524)<br>(566,676)     | (187,870)<br>(716,822)       |
| 3944         Uklah School         210         0.00709095%         128         0.00519376%         (24,350)         (1           3957         Helix School District         23         0.00807933%         187         0.00760863%         (27,745)         (2           3958         Plot Rock School District 2R         464         0.01565354%         326         0.01325470%         (53,754)         (4           3965         La Grande Public Schools         3,574         0.12059097%         2,045         0.08319994%         (414,110)         (29           3966         Union County School District         718         0.02424346%         490         0.01991804%         (83,252)         (7           3967         North Powder School District         509         0.01718693%         482         0.01960647%         (59,020)         (6           3970         Cove School District         485         0.01635848%         621         0.02526271%         (65,175)         (8           3971         Eigin School District 3         446         0.01504173%         324         0.01318255%         (61,165)         (4           3986         Joseph School District 6         474         0.0159785%         422         0.01714887%         (54,875)         (6 <td>3935</td> <td>Athena-Weston School District 29Rj</td> <td>979</td> <td>0.03305138%</td> <td>1,208</td> <td>0.04913515%</td> <td>(113,499)</td> <td>(174,594)</td>  | 3935 | Athena-Weston School District 29Rj                               | 979                | 0.03305138%                | 1,208              | 0.04913515%                | (113,499)                  | (174,594)                    |
| Helix School District   239   0.00807935%   187   0.00760863%   (27,745)   (27,745)   (27,745)   (28,745)      |      |  |                    |                            |                    |                            |                            | (71,134)<br>(18,455)         |
| 3965         La Grande Public Schools         3,674         0.12059097%         2,045         0.08319094%         (414,110)         (29           3966         Union County School District         718         0.02424446%         49         0.01991804%         (83,252)         (7,7           3967         North Powder School District         509         0.01718693%         482         0.01960647%         (59,020)         (6           3970         Lipin School District         485         0.01635484%         621         0.02526271%         (55,175)         (8           3971         Lipin School District         586         0.01979141%         337         0.01372490%         (67,964)         (4           3973         Elgin School District 23         446         0.01504173%         324         0.0138559%         (51,653)         (4           3980         Joseph School District 6         474         0.01597886%         422         0.01714687%         (54,875)         (6           3990         Wallows School District 21         516         0.01741508%         442         0.01805596%         (35,288)         (2           4003         Troy School District 54         0         0         0.00000000%         0         0         0.00000000% </td <td>3957</td> <td>Helix School District</td> <td>239</td> <td>0.00807935%</td> <td>187</td> <td>0.00760863%</td> <td>(27,745)</td> <td>(27,036)</td>   | 3957 | Helix School District  | 239                | 0.00807935%                | 187                | 0.00760863%                | (27,745)                   | (27,036)                     |
| 3966         Union County School District         718         0.02424346%         490         0.01991804%         (83_252)         (7           3967         North Powder School District         509         0.01718693%         482         0.01960847%         (59,020)         (6           3969         Imbier School District         485         0.01638848%         621         0.02526271%         (56,175)         (8           3970         Cove School District         586         0.01979141%         337         0.01372490%         (67,964)         (4           3986         Joseph School District 23         446         0.01504173%         324         0.01318555%         (51,653)         (4           3986         Joseph School District 6         474         0.01597865%         422         0.01714687%         (54,875)         (6           3993         Enterprise School District 21         516         0.01741505%         444         0.01805554%         (59,803)         (6           4003         Troy School District 54         0         0.0000000%         0         0.0000000%         0           4012         Duffur Schools         499         0.01684273%         481         0.01957312%         (57,838)         (6   |      |  |                    |                            |                    |                            |                            | (47,099)<br>(295,607)        |
| 3967         North Powder School District         599         0.01718693%         482         0.01960647%         (59,020)         (6           3969         Imbler School District         485         0.016355487%         621         0.02526271%         (56,175)         (8           3970         Cove School District         586         0.01979141%         337         0.01372490%         (67,964)         (4           3973         Elgin School District 23         446         0.01504173%         324         0.01318555%         (51,653)         (4           3980         Joseph School District 6         474         0.01597985%         422         0.01714687%         (54,875)         (6           3990         Wallows School District 2         305         0.01027619%         140         0.00593986%         (35,288)         (2           3993         Enterprise School District 21         516         0.01741505%         444         0.01805554%         (89,803)         (6           4003         Troy School District 54         0         0         0.00000000%         0         0         0.00000000%         0           4012         Duffur School District 54         49         0.01862073         481         0.01967312%         (57,838)  | 3966 | Union County School District                                     | 718                | 0.02424346%                | 490                | 0.01991804%                | (83,252)                   | (70,776)                     |
| 3970         Cove School District         586         0.01979141%         337         0.01372490%         (67,964)         (4           3973         15gin School District 23         446         0.01504173%         324         0.01318555%         (51,653)         (4           3986         Joseph School District 6         474         0.01597985%         422         0.01714887%         (54,875)         (6           3990         Wallows School         305         0.01027619%         140         0.00589386%         (35,288)         (2           3993         Enterprise School District 21         516         0.01741505%         444         0.01805554%         (59,803)         (6           4003         Troy School District 54         0         0.00000000%         0         0         0           4012         Dufur Schools         499         0.0168273%         481         0.01967312%         (67,838)         (6  | 3967 | North Powder School District                                     | 509                | 0.01718693%                | 482                | 0.01960647%                | (59,020)                   | (69,669)                     |
| 3973         Elgin School District 23         446         0.01504173%         324         0.01318555%         (51,663)         (4           3986         Joseph School District 6         474         0.01597985%         422         0.01714687%         (54,875)         (6           3990         Wallowa School         305         0.01027619%         140         0.00569366%         (35,288)         (2           3993         Enterprise School District 21         516         0.01741505%         444         0.01805554%         (59,803)         (6           4003         Tryy School District 54         0         0.00000000%         0         0.0000000%         0           4012         Dufur Schools         499         0.01884273%         481         0.01957312%         (57,838)         (6  |      |  |                    |                            |                    |                            |                            | (89,767)<br>(48,769)         |
| 3990         Wallows School         305         0.01027619%         140         0.00569366%         (35.288)         (2           3993         Enterprise School District 21         516         0.01741505%         444         0.01805554%         (59.803)         (6           4003         Tryy School District 54         0         0.0000000%         0         0.0000000%         0           4012         Dufur Schools         499         0.01684273%         481         0.01957312%         (57.838)         (6   | 3973 | Elgin School District 23   | 446                | 0.01504173%                | 324                | 0.01318555%                | (51,653)                   | (46,853)                     |
| 3993         Enterprise School District 21         516         0.01741505%         444         0.01805554%         (59,803)         (6           4003         Troy School District 54         0         0.00000000%         0         0.0000000%         0           4012         Duffur Schools         499         0.01884273%         481         0.01957312%         (57,838)         (6   |      |  |                    |                            |                    |                            |                            | (60,929)<br>(20,232)         |
| 4012 Dufur Schools 499 0.01684273% 481 0.01957312% (57,838) (6   | 3993 | Enterprise School District 21                                    | 516                | 0.01741505%                | 444                | 0.01805554%                | (59,803)                   | (64,158)                     |
|  |      |  |                    |                            |                    |                            | 0                          | 0<br>(69,550)                |
|  | 4012 | Gaston Public Schools  | 510                | 0.01684273%                | 500                | 0.01957312%                | (57,838)                   | (72,231)                     |



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

2.458.525

100.000000%

(343,400,560)

(355.335.158)

June 30, 2022 Meaurement Date (MD) 100.000000%

2.963.356

Proportionate Share **Employer Net OPEB Employer Net OPEB** Prior Proportionate Current Measurement Period Share at Prior Measurement Period at Current Liability/(Asset) at Prior Measurement Date Liability/(Asset) at Numbi 4035 4062 4109 4114 4135 4142 Contributi ment Da Employer Name
Banks School District
Beaverton School District
Spray School District 1
Fossil School District 21J
Newberg School District 29Jt
McMinnville Schools
Sheridan School District 48J (164,954) (7,833,284) (46,963) (41,679) 0.04773270% 2.28840901% 0.00195623% 0.01877196% 0.04642214% 2.20447752% 0.01321646% 0.01172939% (7,858,410) (6,718) (64,463) (816,438) 54,198 325 288 5,591 7,045 (808,043) 0.23775103% 0.22740302% 4142 4144 8,733 0.29468985% 7,317 671 0.29761219% 0.02730011% (1,011,967) (100,369) (1,057,521) (97,007) 0.02922801% 4166 Yamhill-Carlton School District 1 1.081 0.03646946% 996 0.04050722% (125,236) (143.936) Yamhill-Carlton School District 1
Grant County Education Service District
Jefferson County Education Service District
Jefferson County Education Service District
Wallowa County Region 18
North Central Education Service District
South Coast Education Service District Regi
Douglas Education Service District
Multnomah Education Service District
High Desert Education Service District
Williamette Fducation Service District
Williamette Fducation Service District 4219 4220 113 241 0.00381021% 0.00811614% 153 183 0.00621796% (13,084) (27,871) (22,095) (26,436) 0.00743983% (27,871) (311,634) (47,205) (10,300) (147,580) (161,390) (494,114) (362,845) 4223 4224 4226 4232 4237 4238 4252 0.09074947% 2,125 302 209 1,103 1,523 4,074 3,357 0.08644248% (307 161) 0.09074947% 0.01374624% 0.00299930% 0.04297593% 0.04699773% 0.1438854% 0.10566229% 407 89 1,274 0.01227037% 0.01227037% 0.00849086% 0.04485332% (307,161) (43,601) (30,171) (159,380) (220,106) 0.06194324% 0.16572335% 4,264 3,131 (588,873) (485,261) 0.13656441% 0.17115466% Willamette Education Service District 4254 4,150 0.14005370% 4,208 (480,945) (608, 173) 4258 Hermiston School District 8R 6.612 0.22312471% 5.253 0.21368056% (766.212) (759.282) Hermiston School District 8R
Clackamas Education Service District
Greater Albany School District 8J
Lake Oswego School District
Silver Falls School District
Malheur Education Service District Region 14
Linn-Benton-Lincoln Education Service District
Double O School District
Lane County Education Service District
Mitchell School
St Helens School District 502
Northwest Regional Education Service District
Northwest Regional Education Service District 4259 4260 4.050 0.13667307% 3,156 9,134 0.12835542% (469.336) (456,092) 11.265 0.38012913% 0.37153904% (1.305.366) (1,320,209) 4268 4270 4271 4272 4273 4276 4277 10.063 0.33956971% 8.033 0.32676056% (1,166,084) 8,033 4,673 475 2,739 14 1,916 (675,452) (68,614) (395,855) (1,977) (276,898) 0.17885329% 0.01124974% 0.11453635% 0.000000000% 0.19008878% 0.01930955% 0.11140338% 0.00055643% (614,183) (38,632) (393,318) 0 (262,568) (12,666) 2,266 0.07646128% 0.07792599% 0.00368839% 0.00545937% (19,399)St Helens School District 502
Northwest Regional Education Service District
Southern Oregon Education Service District
Medford School District 549C
Dayton Public Schools
Lake County Education Service District
Harney Education Service District Region XVII
Wasco County Education Service District
Amity School District
Scappoose School District 4279 4,789 0.16159650% 4,180 0.17002553% (554,923) (604, 160) 4280 4.494 0.15165001% 7.230 0.29406535% (520.767) (1.044.918) 4286 4288 1.733 0.05847019% 0.50943927% 2,710 11,591 0.11021161% 0.47147091% (200,787) (1,749,417) (391,621) 15.097 1,749,417) (157,295) (60,129) (24,431) (63,552) (159,266) 1,357 519 211 548 1,374 4291 4293 4294 4295 4306 4309 4311 0.04580516% 1,424 0.05790301% (205.750 0.04580516% 0.01750988% 0.00711457% 0.01850672% 0.04637917% 223 227 464 1,129 1,617 0.00906316% 0.00924253% 0.01886090% 0.04591940% (32,205) (32,842) (67,019) (163,168) Scappoose School District Redmond School District 2J 1,963 9,729 0.06625832% 0.06576179% (227,531) (1,127,377) (233,675)(1,198,082) 0.32829803% 8,289 0.33716965% 4312 Reedsport School District 634 0.02140040% 563 0.02291455% (73,489) (81,423) (1,023,264) 4313 4314 Forest Grove School District Willamina School District 30J 8,825 1,396 0.29779039% 0.04710672% 7.080 0.28797145% (1.022.614) 807 0.03281358% (161,765) (116,598) (161,765) (90,804) (2,429,838) (811,771) (110,851) (3,590,355) (211,350) (1,158,362) (72,318) 4315 John Day School District 784 0.02644265% 923 0.03754487% (133,410) John Day School District
Tigard-Tualatin School District 23J
Sherwood School District 88J
Rainier School District 18
North Clackamas School District 12
Estacada School District 10
Enternal School District 28
Harney County School District 3
Jordan Valley School District 3
Gervais School District 3
Gervais School District 3
Gervais School District 1
Vale School District 14 (133,410) (2,294,118) (825,219) (96,747) (3,573,758) (234,951) (1,147,378) 784 20,968 7,005 957 30,983 1,824 9,996 4316 4317 4320 4321 4323 4324 4326 0.70758116% 15.873 0.64562086% 0.70758116% 0.23639176% 0.03228029% 1.04552973% 0.06154609% 0.33732091% 0.64562086% 0.23223681% 0.02722689% 1.00574289% 0.06612095% 0.32290012% 0.02990574% 5,710 669 24,726 1,626 7,939 624 0.02105923% 735 (72,318)(106, 266) 4327 506 0.01705904% 99 0.00403494% (58,581)(14,338)4329 1,696 1,007 0.05722498% 1,396 1,132 0.05677835% (196.511) (201.753) Vale School District 84 4330 0.03398140% 0.04603817% (116.692) (163.590) Vale School District 84
Molalla River School District
Gresham-Barlow School District 10
Canby School District 10
Cascade School District 5
Milton-Freewater Unified School District 7
Nestucca Valley School District 101
Sherman County School District
Three Rivers U J School District
Lebanon Community School District
Lebanon Community School District
Monroe School District 1 4331 3.297 0.11125898% 2.916 0.11859143% (382,064) (421.397) (382,064) (1,969,143) (950,758) (378,873) (252,056) (66,774) (33,572) 4332 4333 4334 4335 4336 4337 4338 16 993 0.57342449% 13,429 0.54622996% (1 940 947) 0.57342449% 0.27686547% 0.11032963% 0.07339988% 0.01944484% 0.00977642% 0.363000566% 0.54622996% 0.25400312% 0.12351390% 0.06607702% 0.03977995% 0.01381641% (1,940,947) (902,562) (438,888) (234,795) (141,352) (49,095) (691,318) 978 340 576 290 7,794 4,783 0.26300956% (903, 176)4339 4,856 0.16386960% 3,733 0.15183047% (562,729) (539,507)4340 4341 Monroe School District 1J 397 27,578 0.01338246% 297 0.01206618% (45,955) (3,195,837) (42,875) (3,166,177) Hillsboro School District 1J 0.93064412% 21.906 0.89103956% Hillsboro School District 1J North Santiam School District 29J Harrisburg Sschool District 7 South Wasco County School District 1 Oregon Trail School District 4 Knappa School District 4 Clatskanie School District 6J Lourdes Charter School 3,166,177) (294,406) (105,745) (28,805) (583,610) (58,690) 2,037 732 199 4342 4343 4344 4345 4346 4347 4348 4350 2,740 0.09245396% 0.08285293% (317,487) (317,487) (78,834) (52,249) (508,569) (49,657) (70,956) 680 451 0.02295674% 0.02975931% 0.01521518% 0.020100017 199 4,038 406 470 29 107 0.14809796% 0.01446029% 0.02066272% 0.00133464% 0.16424198% 0.01651681% 0.01912407% 0.00116818% 612 40 181 (67,955) (4,151) (15,485) 0.00610085% (20,950) Ridgeline Montessori 0.00435790% 0 22 12 4351 4352 The Village School Armadillo Technical Institute 0 19 0.00000000% 0.00000000% 0 (2,168) (3,183) 0.00063138% 0.00089566% Opal Charter School 4354 0.00190156% 0.00049989% (6.530) (1.776) Opal Charter School
Luckiamute Valley Charter School
Luckiamute Valley Charter School
Kings Valley Charter School
Mullisensory Learning Academy
Mitch Charter School
Sand Ridge Charter School
Trillium Charter School
Trillium Charter School 4355 18 63 0 0.00062126% 0.00000000% (2,133) (7,291) 4360 4362 4363 4365 4366 4367 4369 0.00212327% 121 0.00492531% (17,501) 0.00212021 0.00728903% 0.01726050% 0.00336173% 0.00525654% 175 135 48 50 0.00712297% 0.00547727% 0.00194426% 0.00201706% (25,031) (59,273) (11,544) (18,051) (25,310) (19,463) 100 156 (6,909) (7,167) 0 77 58 20 0.00000000% 0.00000000% 4370 4371 Howard Street Charter School, Inc. The Lighthouse School 126 57 44 0.00424721% 0.00311732% (14,585) (11,077) 0.00191033% 0.00234572% (6,560) (5,052) (8,335) (2,883) Sheridan Japanese School Foundation 4373 0.00147130% 0.00081146% 372 138 132 86 190 29 2,564 4374 Ione School District 418 0.01409955% 0.01513997% (48.418) (53.798) lone School District
Eddyville Charter School
Four Rivers Community School
Mosier Community School
Siletz Valley School
The Emerson School
North Wasco County School District 21
Self Enhancement Lee (48,418) (12,782) (29,907) (12,470) (17,358) (429) (457,133) (53,798) (19,948) (19,130) (12,399) (27,461) (4,167) (370,623) 4375 4376 4378 4379 4380 4381 4382 0.00372213% 0.00561394% 0.00538372% 0.00870904% 0.00363136% 0.00505474% 0.00012486% 0.13311933% 0.00538372% 0.00348949% 0.00772821% 0.00117265% 0.10430238% 108 150 3,945 Self Enhancement Inc City View Charter School 0.00000000% 0.00000000% 4383 4386 0.00000000% 0.00000000% Nixyaawii Community School 79 0.00267265% 0.00359362% (9,178)(12,769)4388 West Lane Tech 197 0.00663167% 76 0.00309454% (22,773) (10.996) West Lane Tech
Oregon Connections Academy
Eagleridge High School
Cascade Heights Public Charter School
Sweet Home Charter School
Springwater Environmental Sciences School
Phoenix School
Ballston Community School 1,052 84 58 34 145 4390 4392 4393 4396 4397 4400 4401 2,000 0.06748969% 0.00011946% 0.04279395% (231,760) (152.062) (12,175) (8,407) (4,866) (20,972) 0.00342644% 40 0.00134611% 0.00236605% (4,623) 0.00236605% 0.00136952% 0.00590191% 0.000000000% (13,096) (24,265) 0 0.00000000% 0.00000000% 0 4402 Sage Community School 0.00000000% 0.00000000% 4403 Portland Village School 133 0.00447904% 0.00474553% (15,381)(16.863)4404 Alliance Charter Academy 332 0.01120857% 0.00667229% Forest Grove Community School 0.00154588% 0.00148788% (5.309)(5.287)



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

June 30, 2022 Meaurement Date (MD) 100.000000%

2.458.525

100.000000%

0.00003254%

(343,400,560)

(355.335.158)

2.963.356

Proportionate Share Employer Net OPEB Employer Net OPEB Proportionate Current Employe Measurement Period Share at Prior Measurement Period at Current Liability/(Asset) at Prior Measurement Date Liability/(Asset) at Numbo 4407 4408 4409 4410 4411 4412 4413 4414 Employer Name

Madrone Trail Public Charter
Muddy Creek Charter School
Southwest Charter School
Ace Academy
Sherwood Charter School
Estacgate Web Academy ment Date 0.00081512% 0.00069798% 0.00000000% 0.000000000% (2,89b) (2,480) 0 0.00000000% 0.00125263% 0.00000000% 0.00000000% 0.00354497% 0.01270451% 0.000000000% (12,173) 86 2,477 0.00348908% Estacada Web Academy Marcola Early College Academy 376 0.10076204% 0.000000000% (43,627) (358,043)Marcola Early College Academy
Marcola Web Academy
Lewis And Clark Montessori Charter School
Silvies River Web Academy
Oregon Virtual Academy
Redmond Proficiency Academy
Molalla River Academy
The Ivy School
Clackamas Web Academy
Clackamas Web Academy
Clackamas Charter Alliance 2
Renaissance Public Academy
Powell Butte Community Charter School
Logos Public Charter School
Sunny Wolf Charter School 4414 0.00000000% 0.00000000% 4418 4419 0.00039077% 66 119 368 397 97 0 0.00267762% 0.00482606% (1.342)(9.515)128 456 449 0 0 7 0.00431032% (14.802) (17.149) 0.00431032% 0.01537311% 0.01514195% 0.00000202% 0.00000000% 0.00022205% 0.00022441% 0.00000000% (53,207) (57,350) (13,992) (52,791) (51,998) (7) 4420 0.01497361% 0.01497361% 0.01613976% 0.00393773% 0.00000000% 0.00021680% 4422 4423 4424 4429 4430 4432 (763) (771) 0.00025666% (912)6 16 11 56 31 0 (2,260) (1,659) 0.00063615% 0.00000000% (2,289) 4433 4434 20 118 0.00066647% 0.00046695% 0.00399243% 0.00226965% (13.710)(8.065) Logos Public Charter School
Sunny Wolf Charter School
Academy Of Arts & Academics
Center for Advance Learning
Sheridan Aliprep Academy
Baker Web Academy
Knova Learning Oreogn
Bennett Pearson Academy, Inc.
Coburg Community Charter School
Arco liris Spanish Immersion Charter School
Gresham Barlow Web Academy
Mosier Middle School 4435 4436 78 0.00264565% 0.00126092% (9,085) (4,480) 0.000000000% 0.00000000% 0 148 67 1,154 0 129 4437 4440 4441 4443 4444 4446 4447 4448 138 0.00464305% 0.00602678% (15.944) (21.415) 0.00464305% 0.00156377% 0.04419617% 0.00000000% 0.00320447% 0.00602678% 0.00272887% 0.04694156% 0.00000000% 0.00525884% (9,697) (166,800) 46 1,310 0 95 15 121 56 (5,370) (151,770) (11,004) (18,687) 149 130 0.00052103% 0.00033394% (1,789) (14,016) (1,187) (21,470) 0.00408152% 0.00604224% 0.00188401% 0.00530115% (6,470)(18,837)4449 Mosier Middle School 0.00000000% 0.00000000% Mosier Middle School Sauvie Island Academy
River's Edge Academy Charter School South Columbia Family School
Woodland Educational Initiative
Le Monde Immersion Charter School
Hope Chinese Charter School
Insight School of Oregon Charter
Charge Middle School East 228 72 0 0 154 86 30 2 0 (22,187) (12,427) 4450 0.00769803% 0.00241415% 0.00624399% (26.435) 4451 0.00349722% (8,290) (4,376) (278) 4452 0.00000000% 0.00123163% 0.00000000% 0.00000000% 0.00000000% 0.00108829% 0.00727486% 0.000123163% 0.00007810% 0.00000000% 0.00341709% 0.00956305% 4453 4454 4455 4456 4457 4458 32 216 84 235 (3,737) (24,982) (12,142) (33,981) Oregon Virtual Education East Oregon Virtual Education West 0 0 57 0 0 41 0.00000000% 0.00000000% 0.00000000% 0.00000000% 4459 Crater Lake Charter Academy 0.00192957% 0.00167173% (6,626)(5,940)0 4460 4461 Kairos Pdx Mountain View Academy 0.00000000% 0.00000000% 0.00000000% 0.00000000% Mountain View Academy
Bend International School
Dallas Community School-Community Innovation Partners
The Valley School Of Southern Oregon
Bridge Educational Foundation
Cannon Beach Academy
Frontier Charter Academy
Desert Sky Montessori
Oregon Family School
Wahtonka Community School 4462 0.00126782% 0.00001993% (4,354)38 0 30 0 44 55 0 13 105 14 28 10 0 70 0 4463 4464 4465 4467 4468 4469 4470 4471 0.00000000% 0.00286025% (10,163) 0.00000000% 0.00100359% 0.00000000% 0.00147097% 0.00187051% 0.00000000% 0.00286025% 0.00000000% 0.00000000% 0.00025096% 0.00203374% 0.00000000% (3,446) (5,051) (6,423) (892) (7,227) 50 0 156 18 15 28 40 0 (1,561) (22,608) 0.00045455% 0.00636235% (2,658) (2,100) (4,095) Wahtonka Community School 0.00355408% 0.00074801% (12, 205)Valley Inquiry Charter School Willamette Connections Academy 4472 4473 0.00046096% 0.00059100% (1,583) (3,231) 0.00094083% 0.00115232% 4474 Oregon for Quality Virtual Education Inc Harmony Academy 0.00032969% 0.00164326% (1,132)(5.839)



| Total for all entities                              |               | (355,335,158)             | 0                              | 2,782,222                 | 0<br>erred Outflows of Ro | 29,014,817             | 0   | 9,629,320                      | 11,844,374                | 27,098,866<br>Deferred Inflows of | 29,014,816             | 0   | (53,201,660)                    | (18)                    | 0<br>Expense                        | (53,201,678)                       |
|---|---------------|---------------------------|--------------------------------|---------------------------|---------------------------|------------------------|---|--------------------------------|---------------------------|-----------------------------------|------------------------|---|---------------------------------|-------------------------|-------------------------------------|------------------------------------|
|   |               |                           |                                | Den                       | Differences               | esources .             |   |                                |                           | Differences                       | tesources              |   |                                 | OI ED I                 | Lxpelise                            |                                    |
|   |               |                           | Differences                    |                           | between Projected         |                        | Differences between                               | Differences                    |                           | between Projected                 |                        | Differences between                               |                                 | Amortization of         | Amortization of                     |                                    |
| Feedown   |               | Employer Net OPEB         | between Expected<br>and Actual | Observation to            | and Actual<br>Investment  | Changes in             | Employer Contributions<br>and Proportionate Share | between Expected<br>and Actual | 01                        | and Actual<br>Investment          | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | Employer Share of<br>Collective | Employer-Specific       | Employer-Specific<br>Differences in | Forestone Total                    |
| Employer<br>Number                                  | Employer Name | Liability/(Asset) at MD   | Experience                     | Changes in<br>Assumptions | Earnings                  | Employer<br>Proportion | of Contributions                                  | Experience                     | Changes in<br>Assumptions | Earnings                          | Proportion             | of Contributions                                  | Expense/(Income)                | Change in<br>Proportion | Contributions                       | Employer Total<br>Expense/(Income) |
| 1000 State Agencies                                 |               | (121,089,658)             | 0                              | 948,110                   | 0                         | 8,265,197              | 0   | 3,281,440                      | 4,036,274                 | 9,234,636                         | 11,623,925             | 0   | (18,129,843)                    |                         | 0                                   | (22,635,603)                       |
| 2000 Lake County                                    |               | (75,261)                  | 0                              | 589                       | 0                         | 991                    | 0   | 2,040                          | 2,509                     | 5,740                             | 1,255                  | 0   | (11,268)                        |                         | 0                                   | (3,271)                            |
| 2001 Clackamas County<br>2002 Curry County          |               | (4,876,961)<br>(160,848)  | 0                              | 38,186<br>1,259           | 0                         | 45,299<br>0            | 0   | 132,162<br>4,359               | 162,563<br>5,362          | 371,931<br>12,267                 | 306,961<br>22,696      | 0   | (730,191)<br>(24,083)           |                         | 0                                   | (794,678)<br>(33,140)              |
| 2002 Curry County<br>2003 Douglas County            |               | (754,424)                 | 0                              | 5,907                     | 0                         | 0                      | 0   | 20,444                         | 25,147                    | 57,535                            | 80,702                 | 0   | (112,954)                       |                         | 0                                   | (129,627)                          |
| 2004 Harney County                                  |               | (48,194)                  | 0                              | 377                       | 0                         | 11,378                 | 0   | 1,306                          | 1,606                     | 3,675                             | 0                      | 0   | (7,216)                         | 19,103                  | 0                                   | 11,887                             |
| 2005 Jackson County                                 |               | (1,449,819)               | 0                              | 11,352                    | 0                         | 0                      | 0   | 39,289                         | 48,327                    | 110,567                           | 216,234                | 0   | (217,071)                       |                         | 0                                   | (282,986)                          |
| 2006 Jefferson County<br>2007 Klamath County        |               | (120,866)<br>(89,318)     | 0                              | 946<br>699                | 0                         | 5,113<br>0             | 0   | 3,275<br>2.420                 | 4,029<br>2,977            | 9,218<br>6,812                    | 6.078                  | 0   | (18,096)<br>(13,373)            | 14,957<br>2.485         | 0                                   | (3,139)<br>(10,888)                |
| 2008 Lane County                                    |               | (2,673,896)               | 0                              | 20,936                    | 0                         | 0                      | 0   | 72,461                         | 89,129                    | 203,919                           | 284,491                | 0   | (400,342)                       |                         | 0                                   | (447,200)                          |
| 2009 Marion County                                  |               | (2,738,514)               | 0                              | 21,442                    | 0                         | 0                      | 0   | 74,212                         | 91,283                    | 208,847                           | 267,013                | 0   | (410,017)                       |                         | 0                                   | (498,492)                          |
| 2011 Washington County<br>2012 Grant County         |               | (4,287,943)<br>(69,690)   | 0                              | 33,574<br>546             | 0                         | 0<br>4,775             | 0   | 116,200<br>1,889               | 142,930<br>2,323          | 327,011<br>5,315                  | 256,862                | 0   | (642,002)<br>(10,434)           |                         | 0                                   | (670,764)<br>(1,981)               |
| 2012 Grafit County<br>2013 Umatilla County          |               | (466,922)                 | 0                              | 3.656                     | 0                         | 7,134                  | 0   | 12,653                         | 2,323<br>15.564           | 35,609                            | 18,628                 | 0   | (69,909)                        |                         | 0                                   | (62,792)                           |
| 2014 Linn County                                    |               | (1,432,662)               | 0                              | 11,217                    | 0                         | 0                      | 0   | 38,824                         | 47,755                    | 109,259                           | 202,541                | Ō   | (214,502)                       |                         | Ō                                   | (314,545)                          |
| 2015 Yamhill County                                 |               | (757,366)                 | 0                              | 5,930                     | 0                         | 0                      | 0   | 20,524                         | 25,245                    | 57,759                            | 26,454                 | 0   | (113,395)                       |                         | 0                                   | (92,865)                           |
| 2016 Sherman County<br>2017 Columbia County         |               | (98,535)<br>(255,545)     | 0                              | 772<br>2,001              | 0                         | 2,728<br>14,444        | 0   | 2,670<br>6,925                 | 3,284<br>8,518            | 7,515<br>19,489                   | 3,055                  | 0   | (14,753)<br>(38,261)            | (1,952)<br>22,461       | 0                                   | (16,705)<br>(15,800)               |
| 2017 Coldinia County<br>2018 Coos County            |               | (430.792)                 | 0                              | 3.373                     | 0                         | 17,191                 | 0   | 11.674                         | 14.360                    | 32.853                            | 0                      | ŏ   | (64.499)                        |                         | 0                                   | (41.064)                           |
| 2020 Wasco County                                   |               | (187,701)                 | 0                              | 1,470                     | 0                         | 5,649                  | 0   | 5,087                          | 6,257                     | 14,315                            | 18,643                 | 0   | (28,103)                        |                         | 0                                   | (27,693)                           |
| 2021 Baker County                                   |               | (145,444)                 | 0                              | 1,139                     | 0                         | 0                      | 0   | 3,941                          | 4,848                     | 11,092                            | 3,611                  | 0   | (21,776)                        |                         | 0                                   | (17,388)                           |
| 2022 Gilliam County<br>2027 Deschutes County        |               | (74,297)<br>(1,656,597)   | 0                              | 582<br>12,971             | 0                         | 132,442                | 0   | 2,013<br>44,893                | 2,477<br>55,219           | 5,666<br>126,337                  | 5,101                  | 0   | (11,124)<br>(248,030)           |                         | 0                                   | (13,477)<br>(106,532)              |
| 2035 Hood River County                              |               | (280,054)                 | 0                              | 2,193                     | 0                         | 0                      | 0   | 7,589                          | 9,335                     | 21,358                            | 20,578                 | 0   | (41,930)                        |                         | 0                                   | (55,280)                           |
| 2036 Clatsop County                                 |               | (457,251)                 | 0                              | 3,580                     | 0                         | 42,566                 | 0   | 12,391                         | 15,242                    | 34,871                            | 28,711                 | 0   | (68,461)                        | 18,938                  | 0                                   | (49,523)                           |
| 2037 Polk County                                    |               | (450,496)<br>(12,805,372) | 0                              | 3,527<br>100,264          | 0                         | 25,873<br>4,730,586    | 0   | 12,208<br>347,016              | 15,016<br>426,841         | 34,356<br>976,573                 | 0<br>1,501,264         | 0   | (67,449)<br>(1,917,252)         |                         | 0                                   | (31,139)<br>(934,216)              |
| 2038 Multnomah County<br>2039 Malheur County        |               | (218,484)                 | 0                              | 1.711                     | 0                         | 4,730,566              | 0   | 5,921                          | 7,283                     | 16,662                            | 1,501,204              | 0   | (32,712)                        |                         | 0                                   | (24,655)                           |
| 2040 Benton County                                  |               | (1,778,460)               | 0                              | 13,925                    | 0                         | 0                      | 0   | 48,195                         | 59,281                    | 135,630                           | 496,003                | 0   | (266,275)                       |                         | Ō                                   | (549,629)                          |
| 2042 Josephine County                               |               | (668,276)                 | 0                              | 5,232                     | 0                         | 0                      | 0   | 18,110                         | 22,276                    | 50,965                            | 125,580                | 0   | (100,056)                       |                         | 0                                   | (156,177)                          |
| 2043 Lincoln County<br>2044 Crook County            |               | (109,616)<br>(74,268)     | 0                              | 858<br>582                | 0                         | 1,606                  | 0   | 2,971<br>2,013                 | 3,654<br>2,476            | 8,360<br>5,664                    | 11,537<br>14,063       | 0   | (16,412)<br>(11,120)            |                         | 0                                   | (13,007)<br>(17,963)               |
| 2050 Wallowa County                                 |               | (8,380)                   | 0                              | 66                        | 0                         | 0                      | 0   | 2,013                          | 279                       | 639                               | 2,804                  | 0   | (1,255)                         |                         | 0                                   | (1,925)                            |
| 2099 State Judiciary                                |               | (2,754,150)               | 0                              | 21,564                    | 0                         | 0                      | 0   | 74,635                         | 91,804                    | 210,039                           | 334,472                | 0   | (412,358)                       | (378,301)               | 0                                   | (790,659)                          |
| 2100 City of Roseburg                               |               | (318,048)                 | 0                              | 2,490<br>23.854           | 0                         | 13,691                 | 0   | 8,619<br>82,559                | 10,601<br>101.550         | 24,255<br>232,337                 | 0<br>170.096           | 0   | (47,619)<br>(456,133)           |                         | 0                                   | (35,184)                           |
| 2101 City of Salem<br>2102 City of Medford          |               | (3,046,526)               | 0                              | 23,854<br>10,034          | 0                         | 0                      | 0   | 82,559<br>34,729               | 42,717                    | 232,337<br>97,733                 | 64,366                 | 0   | (456,133)                       |                         | 0                                   | (541,208)<br>(210,568)             |
| 2103 City of Albany                                 |               | (846,717)                 | 0                              | 6,630                     | 0                         | 59,138                 | 0   | 22,945                         | 28,224                    | 64,573                            | 5,889                  | 0   | (126,773)                       | 46,755                  | 0                                   | (80,018)                           |
| 2104 City of Ashland                                |               | (535,342)                 | 0                              | 4,192                     | 0                         | 74,031                 | 0   | 14,507                         | 17,845                    | 40,827                            | 43,274                 | 0   | (80,153)                        |                         | 0                                   | (60,207)                           |
| 2105 City of Astoria<br>2106 City of Beaverton      |               | (347,115)<br>(1,353,938)  | 0                              | 2,718<br>10,601           | 0                         | 0<br>25,802            | 0   | 9,407<br>36,691                | 11,570<br>45,131          | 26,472<br>103,255                 | 85,099<br>79,334       | 0   | (51,971)<br>(202,715)           | (49,078)<br>(13,678)    | 0                                   | (101,049)<br>(216,393)             |
| 2107 City of Bend                                   |               | (1,328,018)               | 0                              | 10,398                    | 0                         | 113,259                | 0   | 35,988                         | 44,267                    | 101,278                           | 70,155                 | 0   | (198,834)                       |                         | 0                                   | (146,972)                          |
| 2109 City of Canby                                  |               | (181,201)                 | 0                              | 1,419                     | 0                         | 8,341                  | 0   | 4,910                          | 6,040                     | 13,819                            | 9,002                  | 0   | (27,130)                        | 4,164                   | 0                                   | (22,966)                           |
| 2110 City of Coquille                               |               | (32,251)                  | 0                              | 253                       | 0                         | 10,460                 | 0   | 874                            | 1,075                     | 2,460                             | 2,507                  | 0   | (4,829)                         |                         | 0                                   | 588                                |
| 2111 City of Eugene<br>2112 City Of Forest Grove    |               | (3,649,598) (35,886)      | 0                              | 28,576<br>281             | 0                         | 0<br>913               | 0   | 98,901<br>972                  | 121,652<br>1,196          | 278,329<br>2,737                  | 228,668<br>7,352       | 0   | (546,427)<br>(5,373)            |                         | 0                                   | (638,383)<br>(8,306)               |
| 2113 City of Grants Pass                            |               | (386,344)                 | 0                              | 3,025                     | 0                         | 60,131                 | 0   | 10,470                         | 12,878                    | 29,464                            | 32,246                 | 0   | (57,844)                        | 22,439                  | ő                                   | (35,405)                           |
| 2114 City of Gresham                                |               | (1,316,343)               | 0                              | 10,307                    | 0                         | 67,825                 | 0   | 35,672                         | 43,878                    | 100,388                           | 57,264                 | 0   | (197,086)                       |                         | 0                                   | (146,219)                          |
| 2115 City of Hillsboro<br>2117 City of McMinnville  |               | (1,733,751) (343,533)     | 0                              | 13,575<br>2.690           | 0                         | 81,652<br>120,380      | 0   | 46,983<br>9.310                | 57,791<br>11,451          | 132,221<br>26,199                 | 0<br>30,299            | 0   | (259,581)<br>(51,435)           |                         | 0                                   | (158,441)<br>(6.484)               |
| 2118 City of Ontario                                |               | (119,263)                 | 0                              | 934                       | 0                         | 1,184                  | 0   | 3,232                          | 3,975                     | 9,095                             | 13,933                 | 0   | (17,856)                        |                         | 0                                   | (24,850)                           |
| 2119 City of Oregon City                            |               | (526,674)                 | 0                              | 4,124                     | 0                         | 0                      | 0   | 14,272                         | 17,556                    | 40,166                            | 8,136                  | 0   | (78,855)                        |                         | 0                                   | (88,017)                           |
| 2120 City of Lake Oswego                            |               | (832,706)<br>(13,821,873) | 0                              | 6,520<br>108,223          | 0                         | 73,531                 | 0   | 22,566<br>374,563              | 27,757<br>460,724         | 63,504<br>1,054,095               | 13,112<br>2,548,830    | 0   | (124,675)<br>(2,069,445)        |                         | 0                                   | (93,107)<br>(3,020,019)            |
| 2121 City of Portland<br>2122 City of Redmond       |               | (289,227)                 | 0                              | 2,265                     | 0                         | 12,394                 | 0   | 7,838                          | 9,641                     | 22,057                            | 2,546,630              | 0   | (2,069,445)                     |                         | 0                                   | (24,805)                           |
| 2123 City of St Helens                              |               | (138,964)                 | 0                              | 1,088                     | 0                         | 1,732                  | 0   | 3,766                          | 4,632                     | 10,598                            | 4,685                  | 0   | (20,806)                        | 1,025                   | 0                                   | (19,781)                           |
| 2125 City of Vernonia                               |               | (6,643)                   | 0                              | 52                        | 0                         | 526                    | 0   | 180                            | 221                       | 507                               | 0                      | 0   | (995)                           | 2,435                   | 0                                   | 1,440                              |
| 2126 City of West Linn<br>2127 City of Cottage Grow |               | (242,458)<br>(123,463)    | 0                              | 1,898<br>967              | 0                         | 0                      | 0   | 6,570<br>3.346                 | 8,082<br>4,115            | 18,491<br>9,416                   | 14,103<br>19 487       | 0   | (36,301)<br>(18,485)            |                         | 0                                   | (36,109)<br>(22,605)               |
| 2128 City of Tillamook                              | <u> </u>      | (54,487)                  | 0                              | 427                       | 0                         | 914                    | 0   | 1,477                          | 1,816                     | 4,155                             | 4,061                  | 0   | (8,158)                         |                         | 0                                   | (7,672)                            |
| 2129 City of Sweet Home                             |               | (25,969)                  | 0                              | 203                       | 0                         | 3,352                  | 0   | 704                            | 866                       | 1,981                             | 158                    | 0   | (3,888)                         |                         | 0                                   | (1,589)                            |
| 2131 City of Drain<br>2132 Eugene Water & Ele       | atria Board   | (7,443)<br>(1,307,752)    | 0                              | 58<br>10,239              | 0                         | 708<br>0               | 0   | 202<br>35,439                  | 248<br>43,591             | 568<br>99,733                     | 0<br>234,462           | 0   | (1,114)<br>(195,800)            |                         | 0                                   | 843<br>(268,918)                   |
| 2132 Eugene water & Ele<br>2135 McMinnville Water & |               | (1,307,752)               | 0                              | 1,205                     | 0                         | 0                      | 0   | 35,439<br>4,169                | 43,591<br>5,128           | 11,732                            | 10,768                 | 0   | (23,033)                        |                         | 0                                   | (25,998)                           |
| 2138 City of Hood River                             | 3p            | (165,149)                 | 0                              | 1,293                     | ő                         | 362                    | ő   | 4,475                          | 5,505                     | 12,595                            | 14,999                 | 0   | (24,727)                        | (7,776)                 | ő                                   | (32,503)                           |
| 2139 City of Reedsport                              |               | (39,502)                  | 0                              | 309                       | 0                         | 2,900                  | 0   | 1,070                          | 1,317                     | 3,013                             | 2,591                  | 0   | (5,914)                         |                         | 0                                   | (4,494)                            |
| 2140 City of Lebanon<br>2142 City of Sherwood       |               | (209,490)<br>(246,139)    | 0                              | 1,640<br>1,927            | 0                         | 17,524<br>0            | 0   | 5,677<br>6,670                 | 6,983<br>8,205            | 15,976<br>18,771                  | 15,023<br>17,990       | 0   | (31,365)<br>(36,853)            |                         | 0                                   | (30,353)<br>(44,676)               |
| 2142 City of Sherwood<br>2143 City of Oakland       |               | (3,970)                   | 0                              | 31                        | 0                         | 0                      | 0   | 108                            | 132                       | 303                               | 393                    | 0   | (50,053)                        | (64)                    | 0                                   | (658)                              |
| 2145 City of Vale                                   |               | (5,105)                   | 0                              | 40                        | 0                         | 1,117                  | 0   | 138                            | 170                       | 389                               | 727                    | 0   | (764)                           | 1,225                   | 0                                   | 461                                |
| 2146 City of Prineville                             |               | (116,231)                 | 0                              | 910                       | 0                         | 5,280                  | 0   | 3,150                          | 3,874                     | 8,864                             | 9,798                  | 0   | (17,402)                        |                         | 0                                   | (13,731)                           |
| 2147 City of Wheeler<br>2148 City of Klamath Falls  |               | (5,377)<br>(366,738)      | 0                              | 42<br>2.871               | 0                         | 580<br>0               | 0   | 146<br>9,938                   | 179<br>12,224             | 410<br>27,968                     | 2,305<br>24,129        | 0<br>n  | (805)<br>(54,909)               |                         | 0                                   | (1,620)<br>(70,980)                |
| 2149 City of Canyonville                            |               | (6,355)                   | 0                              | 50                        | ő                         | 850                    | ő   | 172                            | 212                       | 485                               | 166                    | 0   | (951)                           |                         | ő                                   | (127)                              |
|   |               |                           |                                |                           |                           |                        |   |                                |                           |                                   |                        |   | ( ,                             |                         |                                     | . ,                                |

| Total for all entities                                |               | (355,335,158)                             | 0                              | 2,782,222      | 0                                  | 29,014,817             | 0   | 9,629,320                      | 11,844,374      | 27,098,866                           | 29,014,816             | 0   | (53,201,660)                    |                                |                                     | (53,201,678)         |
|---|---------------|---|--------------------------------|----------------|------------------------------------|------------------------|---|--------------------------------|-----------------|--------------------------------------|------------------------|---|---------------------------------|--------------------------------|-------------------------------------|----------------------|
|   |               |   |                                | Defe           | erred Outflows of R<br>Differences | esources               |   |                                |                 | Deferred Inflows of F<br>Differences | Resources              |   | · -                             | OPEB I                         | Expense                             |                      |
|   |               |   | Differences                    |                | between Projected                  |                        | Differences between                               | Differences                    |                 | between Projected                    |                        | Differences between                               |                                 | Amortization of                | Amortization of                     |                      |
| Employer  |               | Employer Net OPEB<br>Liability/(Asset) at | between Expected<br>and Actual | Changes in     | and Actual<br>Investment           | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | between Expected<br>and Actual | Changes in      | and Actual<br>Investment             | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | Employer Share of<br>Collective | Employer-Specific<br>Change in | Employer-Specific<br>Differences in | Employer Total       |
| Number  | Employer Name | MD  | Experience                     | Assumptions    | Earnings                           | Proportion             | of Contributions                                  | Experience                     | Assumptions     | Earnings                             | Proportion             | of Contributions                                  | Expense/(Income)                | Proportion                     | Contributions                       | Expense/(Income)     |
| 2150 City of Bandon                                   |               | (79,345)                                  | 0                              | 621            | 0                                  | 0                      | 0   | 2,150                          |                 | 6,051                                | 1,538                  | 0   | (11,880)                        |                                | 0                                   | (13,465)             |
| 2152 City of Coos Bay<br>2154 City of Pendleton       |               | (194,872)<br>(387,133)                    | 0                              | 1,526<br>3,031 | 0                                  | 16,268<br>8,056        | 0   | 5,281<br>10.491                | 6,496<br>12,904 | 14,862<br>29,524                     | 1,225<br>70,537        | 0   | (29,177)<br>(57,962)            |                                | . 0                                 | (17,844)<br>(88,861) |
| 2155 City of Corvallis                                |               | (979,696)                                 | 0                              | 7,671          | 0                                  | 1,327                  | 0   | 26,549                         |                 | 74,714                               | 7,528                  | 0   | (146,683)                       |                                | 0                                   | (138,140)            |
| 2157 City of Monmouth                                 |               | (100,520)                                 | 0                              | 787            | 0                                  | 6,253                  | 0   | 2,724                          |                 | 7,666                                | 2,168                  | 0   | (15,050)                        |                                | 0                                   | (10,009)             |
| 2158 City of Milton-Freewa<br>2159 City of Baker City | ater          | (119,573)<br>(102,483)                    | 0                              | 936<br>802     | 0                                  | 0<br>2,834             | 0   | 3,240<br>2,777                 |                 | 9,119<br>7,816                       | 13,170<br>4,771        | 0   | (17,903)<br>(15,344)            |                                | 0                                   | (19,320)<br>(12,724) |
| 2160 City of Hermiston                                |               | (212,430)                                 | 0                              | 1,663          | 0                                  | 14,188                 | 0   | 5,757                          | 7,081           | 16,201                               | 12,590                 | 0   | (31,806)                        | (1,353)                        | 0                                   | (33,159)             |
| 2161 City of Pilot Rock                               |               | (9,001)                                   | 0                              | 70             | 0                                  | 93                     | 0   | 244                            | 300             | 686                                  | 0                      | 0   | (1,348)                         |                                | 0                                   | (1,116)              |
| 2162 City of Clatskanie<br>2163 City of Milwaukie     |               | (13,314)<br>(219,794)                     | 0                              | 104<br>1,721   | 0                                  | 317                    | 0   | 361<br>5.956                   |                 | 1,015<br>16.762                      | 2,124<br>5.020         | 0   | (1,993)                         |                                | 0                                   | (1,715)<br>(17,751)  |
| 2165 City of Milwaukie<br>2165 City of Cornelius      |               | (89,263)                                  | 0                              | 699            | 0                                  | 0                      | 0   | 2,419                          |                 | 6,807                                | 5,882                  | 0   | (13,365)                        |                                | 0                                   | (16,080)             |
| 2166 City of Nyssa                                    |               | (25,435)                                  | 0                              | 199            | 0                                  | 529                    | 0   | 689                            | 848             | 1,940                                | 5,698                  | 0   | (3,808)                         | (2,402)                        | 0                                   | (6,210)              |
| 2167 City of Athena<br>2168 City of Oakridge          |               | (10,087)<br>(25,779)                      | 0                              | 79<br>202      | 0                                  | 0<br>1,923             | 0   | 273<br>699                     |                 | 769<br>1,966                         | 977<br>0               | 0   | (1,510)                         |                                | 0                                   | (2,008)<br>(550)     |
| 2170 City of Madras                                   |               | (51,631)                                  | 0                              | 404            | 0                                  | 850                    | 0   | 1,399                          |                 | 3,938                                | 258                    | 0   | (3,860)<br>(7,730)              | 2,604                          | 0                                   | (5,126)              |
| 2172 City of Sandy                                    |               | (74,112)                                  | 0                              | 580            | 0                                  | 7,774                  | 0   | 2,008                          | 2,470           | 5,652                                | 0                      | 0   | (11,096)                        | 14,617                         | 0                                   | 3,521                |
| 2174 City of Mt Angel                                 |               | (28,150)                                  | 0                              | 220            | 0                                  | 0                      | 0   | 763                            |                 | 2,147                                | 4,057                  | 0   | (4,215)                         |                                | 0                                   | (5,432)              |
| 2175 City of Umatilla<br>2176 City of Scappoose       |               | (55,048)<br>(77,991)                      | 0                              | 431<br>611     | 0                                  | 2,160<br>2,683         | 0   | 1,492<br>2,113                 |                 | 4,198<br>5.948                       | 1,817<br>1.661         | 0   | (8,242)<br>(11,677)             |                                | 0                                   | (6,331)<br>(11,301)  |
| 2177 City of Condon                                   |               | (10,084)                                  | ő                              | 79             | 0                                  | 171                    | 0   | 273                            | 336             | 769                                  | 491                    | 0   | (1,510)                         | (706)                          | Ö                                   | (2,216)              |
| 2178 City of Boardman                                 |               | (31,282)                                  | 0                              | 245            | 0                                  | 1,940                  | 0   | 848                            | 1,043           | 2,386                                | 201                    | 0   | (4,684)                         |                                | 0                                   | (2,774)              |
| 2179 City of Estacada<br>2180 City of Enterprise      |               | (32,689)<br>(19,886)                      | 0                              | 256<br>156     | 0                                  | 1,223<br>1,299         | 0   | 886<br>539                     |                 | 2,493<br>1,517                       | 2,872<br>2,099         | 0   | (4,894)<br>(2,977)              |                                | 0                                   | (4,023)<br>(2,711)   |
| 2181 City of Central Point                            |               | (173,136)                                 | 0                              | 1,356          | 0                                  | 1,233                  | 0   | 4,692                          |                 | 13,204                               | 15,457                 | 0   | (25,922)                        |                                | 0                                   | (34,355)             |
| 2182 City of Cascade Lock                             | ks            | (28,893)                                  | 0                              | 226            | 0                                  | 0                      | 0   | 783                            |                 | 2,203                                | 4,995                  | 0   | (4,326)                         | (2,764)                        | 0                                   | (7,090)              |
| 2183 City of Myrtle Point<br>2184 City of Port Orford |               | (19,111)<br>(10.468)                      | 0                              | 150<br>82      | 0                                  | 4,981<br>1,204         | 0   | 518<br>284                     |                 | 1,457<br>798                         | 0<br>179               | 0   | (2,861)<br>(1,567)              |                                | 0                                   | 2,500<br>77          |
| 2185 City of Wood Village                             |               | (9,564)                                   | 0                              | 75             | 0                                  | 1,427                  | 0   | 259                            |                 | 729                                  | 146                    | 0   | (1,432)                         |                                | 0                                   | 1,113                |
| 2186 City of Chiloquin                                |               | (3,540)                                   | 0                              | 28             | 0                                  | 1,403                  | 0   | 96                             | 118             | 270                                  | 0                      | 0   | (530)                           | 1,022                          | 0                                   | 492                  |
| 2187 City of Philomath                                |               | (59,270)                                  | 0                              | 464            | 0                                  | 0                      | 0   | 1,606                          |                 | 4,520                                | 6,022                  | 0   | (8,874)                         |                                |                                     | (12,084)             |
| 2188 City of Talent<br>2189 City of Willamina         |               | (32,913)<br>(16,430)                      | 0                              | 258<br>129     | 0                                  | 407                    | 0   | 892<br>445                     | 1,097<br>548    | 2,510<br>1,253                       | 2,728<br>2,480         | 0   | (4,928)<br>(2,460)              |                                |                                     | (5,153)<br>(3,057)   |
| 2191 City of Huntington                               |               | 0   | 0                              | 0              | 0                                  | 264                    | 0   | 0                              | 0               | 0                                    | 0                      | 0   | 0                               | 569                            | 0                                   | 569                  |
| 2192 City of North Plains                             |               | (4,200)                                   | 0                              | 33             | 0                                  | 2,892                  | 0   | 114                            |                 | 320                                  | 0                      | 0   | (629)                           |                                | 0                                   | 3,800                |
| 2193 City of Heppner<br>2194 City of Cave Junction    | n             | (5,683)                                   | 0                              | 0<br>44        | 0                                  | 16<br>1,425            | 0   | 0<br>154                       |                 | 433                                  | 0                      | 0   | 0<br>(851)                      | 1,279<br>2,014                 | 0                                   | 1,279<br>1,163       |
| 2195 City of Metolius                                 |               | 0   | 0                              | 0              | 0                                  | 315                    | 0   | 0                              | 0               | 0                                    | 0                      | 0   | 0                               | 546                            | Ō                                   | 546                  |
| 2196 City of Hubbard                                  |               | (31,209)                                  | 0                              | 244<br>76      | 0                                  | 0                      | 0   | 846<br>263                     | 1,040           | 2,380                                | 2,972                  | 0   | (4,673)                         |                                | 0                                   | (6,916)              |
| 2197 City of Myrtle Creek<br>2198 City of Carlton     |               | (9,694)<br>(18,983)                       | 0                              | 76<br>149      | 0                                  | 3,485<br>0             | 0   | 263<br>514                     |                 | 739<br>1,448                         | 99<br>5,781            | 0   | (1,451)<br>(2,842)              |                                | . 0                                 | 2,795<br>(5,068)     |
| 2199 City of Junction City                            |               | (99,819)                                  | ő                              | 782            | 0                                  | ő                      | 0   | 2,705                          |                 | 7,613                                | 16,937                 | 0   | (14,945)                        |                                |                                     | (22,862)             |
| 2200 City of Wallowa                                  |               | (5,560)                                   | 0                              | 44             | 0                                  | 27                     | 0   | 151                            | 185             | 424                                  | 116                    | 0   | (832)                           |                                |                                     | (889)                |
| 2201 City of Coburg<br>2202 City of Dallas            |               | (25,123)<br>(143,377)                     | 0                              | 197<br>1,123   | 0                                  | 799<br>4.082           | 0   | 681<br>3,885                   |                 | 1,916<br>10.934                      | 2,737<br>8,683         | 0   | (3,761)                         |                                | 0                                   | (4,437)<br>(18,307)  |
| 2203 City of Rockaway Be                              | each          | (14,030)                                  | 0                              | 110            | 0                                  | 3,479                  | 0   | 380                            |                 | 1,070                                | 0,000                  | 0   | (2,101)                         |                                | 0                                   | 1,623                |
| 2204 City of Burns                                    |               | (7,910)                                   | 0                              | 62             | 0                                  | 1,349                  | 0   | 214                            | 264             | 603                                  | 0                      | 0   | (1,184)                         | 2,892                          | 0                                   | 1,708                |
| 2205 City of Elgin<br>2206 City of Weston             |               | (1,218)<br>(2,979)                        | 0                              | 10<br>23       | 0                                  | 1,980<br>233           | 0   | 33<br>81                       |                 | 93<br>227                            | 522<br>0               | 0   | (182)<br>(446)                  |                                | 0                                   | 2,494<br>40          |
| 2207 City of Mill City                                |               | (5,322)                                   | 0                              | 42             | 0                                  | 277                    | 0   | 144                            |                 | 406                                  | 0                      | 0   | (797)                           |                                | 0                                   | (318)                |
| 2208 City of Fairview                                 |               | (28,966)                                  | 0                              | 227            | 0                                  | 9,695                  | 0   | 785                            | 966             | 2,209                                | 2,416                  | 0   | (4,337)                         |                                | 0                                   | 1,039                |
| 2209 City of Monroe<br>2210 City of Helix             |               | (5,947)<br>(2,382)                        | 0                              | 47<br>19       | 0                                  | 364<br>401             | 0   | 161<br>65                      |                 | 454<br>182                           | 2,550<br>1,021         | 0   | (890)<br>(357)                  |                                |                                     | (1,763)<br>(708)     |
| 2210 City of Helix<br>2211 City of Jefferson          |               | (15,002)                                  | 0                              | 117            | 0                                  | 0                      | 0   | 407                            |                 | 1,144                                | 688                    | 0   | (2,246)                         |                                |                                     | (2,943)              |
| 2212 Town of Lakeview                                 |               | (23,388)                                  | 0                              | 183            | 0                                  | 3,905                  | 0   | 634                            | 780             | 1,784                                | 2,470                  | 0   | (3,502)                         | 1,008                          | 0                                   | (2,494)              |
| 2213 City of Stanfield<br>2214 City of Yamhill        |               | (22,400)<br>(12,817)                      | 0                              | 175<br>100     | 0                                  | 0<br>682               | 0   | 607<br>347                     | 747<br>427      | 1,708<br>977                         | 2,126<br>1,262         | 0   | (3,354)<br>(1,919)              |                                | 0                                   | (4,738)<br>(1,834)   |
| 2214 City of Familian<br>2215 City of Powers          |               | (12,817)                                  | 0                              | 0              | 0                                  | 144                    | 0   | 0                              | 0               | 0                                    | 1,262                  | 0   | (1,919)                         | 282                            | 0                                   | (1,034)              |
| 2216 City of Brookings                                |               | (43,037)                                  | 0                              | 337            | 0                                  | 0                      | 0   | 1,166                          |                 | 3,282                                | 3,143                  | 0   | (6,444)                         | 3,501                          | 0                                   | (2,943)              |
| 2217 City of Sutherlin                                |               | (70,571)                                  | 0                              | 553            | 0                                  | 0                      | 0   | 1,912                          |                 | 5,382                                | 5,593                  | 0   | (10,566)                        |                                | 0                                   | (9,948)              |
| 2218 City of Prairie City<br>2219 City of Sheridan    |               | (5,657)<br>(25,805)                       | 0                              | 44<br>202      | 0                                  | 502<br>317             | 0   | 153<br>699                     | 189<br>860      | 431<br>1,968                         | 0<br>242               | 0   | (847)<br>(3,864)                |                                | 0                                   | (575)<br>(3,002)     |
| 2220 City of Garibaldi                                |               | (2,685)                                   | 0                              | 21             | 0                                  | 1,924                  | 0   | 73                             | 90              | 205                                  | 351                    | 0   | (402)                           | 2,178                          | 0                                   | 1,776                |
| 2221 City of Sisters                                  |               | (16,079)                                  | 0                              | 126            | 0                                  | 40                     | 0   | 436                            | 536             | 1,226                                | 1,202                  | 0   | (2,407)                         | 1,376                          | 0                                   | (1,031)              |
| 2222 City of Jacksonville<br>2223 City of Cannon Beac | ch            | (46,285)<br>(67,911)                      | 0                              | 362<br>532     | 0                                  | 734<br>0               | 0   | 1,254<br>1,840                 |                 | 3,530<br>5,179                       | 9,358<br>8,794         | 0   | (6,930)<br>(10,168)             |                                | 0                                   | (11,697)<br>(12,350) |
| 2224 City of Falls City                               | ===           | (3,405)                                   | 0                              | 27             | 0                                  | 652                    | 0   | 92                             | 114             | 260                                  | 1,018                  | 0   | (510)                           | 374                            | 0                                   | (136)                |
| 2225 City of Echo                                     |               | (4,634)                                   | 0                              | 36             | 0                                  | 1,331                  | 0   | 126                            | 154             | 353                                  | 0                      | 0   | (694)                           | 917                            | 0                                   | 223                  |
| 2226 City of Hines<br>2228 City of Turner             |               | (4,572)<br>(23,644)                       | 0                              | 36<br>185      | 0                                  | 699<br>0               | 0   | 124<br>641                     |                 | 349<br>1,803                         | 1,869<br>2,788         | 0   | (684)<br>(3,540)                | 593<br>(2,014)                 | . 0                                 | (91)<br>(5,554)      |
| 2229 City of John Day                                 |               | (23,644)                                  | 0                              | 78             | 0                                  | 709                    | 0   | 270                            |                 | 760                                  | 2,788                  | 0   | (3,540)                         |                                | 0                                   | (5,554)<br>752       |
| 2231 City of Banks                                    |               | (710)                                     | 0                              | 6              | 0                                  | 2,180                  | 0   | 19                             |                 | 54                                   | 0                      | 0   | (106)                           | 2,550                          | 0                                   | 2,444                |
| 2232 City of Joseph                                   |               | 0   | 0                              | 0<br>159       | 0                                  | 503                    | 0   | 0<br>551                       | 0<br>677        | 0                                    | 0                      | 0   | 0                               | 726                            | 0                                   | 726                  |
| 2233 City of Lafayette                                |               | (20,317)                                  | 0                              | 159            | 0                                  | 0                      | 0   | 551                            | 6//             | 1,549                                | 1,886                  | 0   | (3,042)                         | (1,253)                        | 0                                   | (4,295)              |

| Total for all entities                              | (355,335,15             | 8) (                              |                    | 0<br>ferred Outflows of R       | 29,014,817<br>esources | 0   | 9,629,320                       | 11,844,374           | 27,098,866<br>Deferred Inflows of F | 29,014,816<br>Resources | 0   | (53,201,660)                | (18)<br>OPEB I                       | 0<br>Expense                         | (53,201,678)                |
|---|-------------------------|-----------------------------------|--------------------|---------------------------------|------------------------|---|---------------------------------|----------------------|-------------------------------------|-------------------------|---|-----------------------------|--------------------------------------|--------------------------------------|-----------------------------|
|   |                         |                                   |                    | Differences                     |                        |   |                                 |                      | Differences                         |                         |   |                             |                                      |                                      |                             |
|   | Employer Net OPE        | Differences<br>B between Expected | 1                  | between Projected<br>and Actual | Changes in             | Differences between<br>Employer Contributions | Differences<br>between Expected |                      | between Projected<br>and Actual     | Changes in              | Differences between<br>Employer Contributions | Employer Share of           | Amortization of<br>Employer-Specific | Amortization of<br>Employer-Specific |                             |
| Employer  | Liability/(Asset) at    | 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<br>2234 City of Aumsville                    | Employer Name MD (30,49 | Experience                        | Assumptions<br>239 | Earnings                        | Proportion             | of Contributions                              | Experience<br>826               | Assumptions<br>1,016 | Earnings<br>2,326                   | Proportion<br>2.670     | of Contributions                              | Expense/(Income)<br>(4,566) | Proportion<br>(728)                  | Contributions                        | Expense/(Income)<br>(5,294) |
| 2235 City of Amity                                  | (8,53                   | 0) (                              | 67                 | 0                               | 0                      | ő   | 231                             | 284                  | 651                                 | 1,976                   | 0   | (1,277)                     | (779)                                |                                      | (2,056)                     |
| 2236 City of Creswell                               | (30,89                  |                                   | ) 242<br>) 974     | 0                               | 2,439                  | 0   | 837<br>3.370                    | 1,030<br>4,145       | 2,356<br>9.484                      | 811                     | 0   | (4,625)                     | 739                                  | 0                                    | (3,886)                     |
| 2237 City of Troutdale<br>2238 City of Warrenton    | (124,35<br>(75,45       |                                   | 591                | 0                               | 50                     | 0   | 3,370<br>2,045                  |                      | 9,484<br>5,754                      | 19,236<br>5,303         | 0   | (18,619)<br>(11,297)        | (11,209)<br>1,528                    | 0                                    | (29,828)<br>(9,769)         |
| 2240 City of Wilsonville                            | (249,53                 | 4) (                              | 1,954              | 0                               | 19,315                 | 0   | 6,762                           |                      | 19,030                              | 0                       | 0   | (37,361)                    | 18,407                               | 0                                    | (18,954)                    |
| 2241 City of Bay City<br>2242 City of Gaston        | (11,92                  | 1) (                              | 93                 | 0                               | 198<br>324             | 0   | 323<br>0                        | 397<br>0             | 909                                 | 4,928<br>0              | 0   | (1,785)                     | (1,310)<br>688                       | 0                                    | (3,095)<br>688              |
| 2244 City of Lakeside                               | (5,68                   |                                   | ) 45               | 0                               | 316                    | ő   | 154                             | 190                  | 434                                 | 727                     | 0   | (852)                       | 347                                  | ő                                    | (505)                       |
| 2245 City of Dundee                                 | (19,73                  |                                   | 155                | 0                               | 457                    | 0   | 535                             |                      | 1,505                               | 0                       | 0   | (2,954)                     | 449                                  | 0                                    | (2,505)                     |
| 2246 City of Merrill<br>2247 City of Malin          | (84<br>(8,31            |                                   | ) 65               | 0                               | 2,162<br>390           | 0   | 23<br>225                       | 28<br>277            | 65<br>634                           | 848                     | 0   | (127)<br>(1,245)            | 1,161<br>(941)                       | 0                                    | 1,034<br>(2,186)            |
| 2248 City of Fossil                                 |                         | 0 (                               | 0                  | 0                               | 226                    | 0   | 0                               | 0                    | 0                                   | 0                       | 0   | 0                           | 479                                  | 0                                    | 479                         |
| 2249 City of Phoenix<br>2250 City of Gold Beach     | (18,70<br>(40,84        |                                   | ) 146<br>) 320     | 0                               | 1,904<br>1,169         | 0   | 507<br>1,107                    |                      | 1,427<br>3,115                      | 1,793<br>3,413          | 0   | (2,801)<br>(6,116)          | 3,175<br>(2,297)                     | 0                                    | 374<br>(8,413)              |
| 2251 City of Rogue River                            | (21,89                  | 4) (                              | ) 171              | 0                               | 0                      | 0   | 593                             | 730                  | 1,670                               | 1,952                   | 0   | (3,278)                     | (655)                                |                                      | (3,933)                     |
| 2252 City of Dayton                                 | (12,69                  |                                   | 99                 | 0                               | 460                    | 0   | 344                             |                      | 968                                 | 810                     | 0   | (1,901)                     | (20)<br>191                          | 0                                    | (1,921)<br>54               |
| 2253 Town of Butte Falls<br>2254 City of Shady Cove | (91                     | 0 (                               | ) /                | 0                               | 324                    | 0   | 25<br>0                         |                      | 70<br>0                             | 391<br>0                | 0   | (137)<br>0                  | 1,242                                | 0                                    | 1,242                       |
| 2255 Town of Canyon City                            |                         |                                   | 2                  | 0                               | 182                    | 0   | 7                               | 8                    | 19                                  | 104                     | 0   | (36)                        | 647                                  | 0                                    | 611                         |
| 2256 City of Jordan Valley<br>2257 City of Culver   | (4,22<br>(7.75          | 9) (                              | 33                 | 0                               | 0                      | 0   | 115<br>210                      |                      | 323<br>591                          | 563<br>1.016            | 0   | (633)<br>(1,161)            | (472)<br>(708)                       | 0                                    | (1,105)<br>(1,869)          |
| 2258 City of Adair Village                          | (2,37                   |                                   | ) 19               | 0                               | 0                      | 0   | 64                              | 79                   | 181                                 | 1,018                   | 0   | (356)                       | 292                                  | 0                                    | (64)                        |
| 2260 City of Riddle<br>2261 City of Waldport        | (10,27                  |                                   | ) 80<br>) 228      | 0                               | 100                    | 0   | 279<br>789                      | 343<br>970           | 784<br>2,220                        | 140<br>2.443            | 0   | (1,539)                     | (79)                                 |                                      | (1,618)<br>(5.617)          |
| 2261 City of Waldport<br>2262 City of Dufur         | (29,11                  | 0 (                               | ) 228              | 0                               | 647                    | 0   | 789                             | 970                  | 2,220                               | 2,443                   | 0   | (4,359)                     | (1,258)<br>832                       | 0                                    | (5,617)                     |
| 2263 City of La Grande                              | (53,22                  | 0)                                | 417                | 0                               | 3,008                  | 0   | 1,442                           |                      | 4,059                               | 0                       | 0   | (7,968)                     | 4,905                                | 0                                    | (3,063)                     |
| 2264 City of Gervais<br>2265 City of Westfir        | (26,73<br>(1,30         |                                   | 209                | 0                               | 353<br>152             | 0   | 725<br>35                       |                      | 2,039<br>100                        | 7,820<br>559            | 0   | (4,003)<br>(195)            | (3,755)                              |                                      | (7,758)<br>(223)            |
| 2266 City of Irrigon                                | (22,40                  |                                   | 175                | 0                               | 1,775                  | 0   | 607                             | 747                  | 1,708                               | 2,400                   | 0   | (3,354)                     | (1,205)                              |                                      | (4,559)                     |
| 2267 City of Independence                           |                         |                                   | 562                | 0                               | 9,326                  | 0   | 1,943                           |                      | 5,469                               | 0                       | 0   | (10,738)                    | 7,919                                | 0                                    | (2,819)                     |
| 2268 City of Harrisburg<br>2269 City of Durham      | (15,20                  | 0 (                               | 119                | 0                               | 0<br>255               | 0   | 412<br>0                        | 507<br>0             | 1,159<br>0                          | 2,191<br>0              | 0   | (2,276)                     | 508<br>556                           | 0                                    | (1,768)<br>556              |
| 2270 City of Lyons                                  | (3,13                   |                                   | ) 25               | 0                               | 0                      | 0   | 85                              | 105                  | 239                                 | 542                     | 0   | (470)                       | (312)                                | 0                                    | (782)                       |
| 2271 City of Columbia City<br>2272 City of Aurora   | (10,60                  | 1) (                              | 83                 | 0                               | 957<br>575             | 0   | 287                             | 353                  | 808                                 | 3,259                   | 0   | (1,587)                     | 277<br>1,250                         | 0                                    | (1,310)<br>1,250            |
| 2273 City of Silverton                              | (86,64                  | 0)                                | 678                | ő                               | 5,118                  | ő   | 2,348                           | 2,888                | 6,607                               | 4,605                   | 0   | (12,972)                    | 832                                  | ő                                    | (12,140)                    |
| 2274 City of Gold Hill                              | (141,40                 | 0 (                               | 0 1,107            | 0                               | 670<br>5,134           | 0   | 0                               |                      | 0<br>10,784                         | 0                       | 0   | 0 (04.470)                  | 1,077<br>(25,559)                    | 0                                    | 1,077<br>(46,731)           |
| 2275 City of Toledo<br>2276 City of Newport         | (67,18                  |                                   | 526                | 0                               | 4,284                  | 0   | 3,832<br>1,821                  |                      | 5,124                               | 51,764<br>0             | 0   | (21,172)<br>(10,059)        | 4,993                                | 0                                    | (5,066)                     |
| 2278 City of Springfield                            | (1,053,82               |                                   | 8,251              | 0                               | 61,634                 | 0   | 28,558                          |                      | 80,368                              | 71,459                  | 0   | (157,782)                   | (11,514)                             | 0                                    | (169,296)                   |
| 2279 City of Keizer<br>2280 City of Winston         | (180,83<br>(26,84       |                                   | ) 1,416<br>) 210   | 0                               | 1,976                  | 0   | 4,901<br>728                    |                      | 13,791<br>2,047                     | 6,344<br>2.978          | 0   | (27,076)<br>(4,020)         | 6,190<br>1.047                       | 0                                    | (20,886)<br>(2,973)         |
| 2281 City of Manzanita                              | (9,53                   | 3)                                | 75                 | ő                               | 1,149                  | Ö   | 258                             | 318                  | 727                                 | 809                     | Ö   | (1,427)                     | 1,861                                | Ö                                    | 434                         |
| 2282 City of Eagle Point<br>2283 City of Maupin     | (13,14                  | 7) (                              | 103                | 0                               | 2,204<br>3,236         | 0   | 356<br>0                        | 438<br>0             | 1,003                               | 414<br>0                | 0   | (1,968)                     | 2,214<br>2,681                       | 0                                    | 246<br>2,681                |
| 2284 City of Halsey                                 | (5,18                   | 7)                                | ) 41               | 0                               | 204                    | 0   | 141                             |                      | 396                                 | 0                       | 0   | (777)                       | 447                                  | 0                                    | (330)                       |
| 2285 City of Veneta                                 | (29,85                  | 5) (                              | 234                | 0                               | 0                      | 0   | 809                             | 995                  | 2,277                               | 1,770                   | 0   | (4,470)                     | (73)                                 |                                      | (4,543)                     |
| 2286 City of Millersburg<br>2287 City of King City  | (10,09<br>(12,29        |                                   | 79                 | 0                               | 206<br>1,828           | 0   | 274<br>333                      |                      | 770<br>938                          | 1,695<br>1.767          | 0   | (1,512)<br>(1,841)          | (517)<br>22                          | 0                                    | (2,029)<br>(1,819)          |
| 2288 City of Tualatin                               | (256,59                 | 3)                                | 2,009              | ő                               | 0                      | Ö   | 6,953                           | 8,553                | 19,569                              | 32,940                  | Ö   | (38,418)                    | 2,024                                | 0                                    | (36,394)                    |
| 2290 City of Molalla<br>2291 City of Florence       | (126,59<br>(102,70      |                                   | 991<br>804         | 0                               | 0                      | 0   | 3,431<br>2,783                  |                      | 9,655<br>7,832                      | 15,983<br>14,862        | 0   | (18,954)<br>(15,377)        | (9,540)<br>(5,082)                   |                                      | (28,494)<br>(20,459)        |
| 2292 City of North Bend                             | (131,52                 |                                   | 1,030              | 0                               | 12,564                 | 0   | 3,564                           |                      | 10,030                              | 14,002                  | 0   | (19,691)                    | 6,271                                | 0                                    | (13,420)                    |
| 2293 City of Lowell                                 |                         | 0 (                               | 0                  | 0                               | 0                      | 0   | 0                               | 0                    | 0                                   | 0                       | 0   | 0                           | 1,127                                | 0                                    | 1,127                       |
| 2294 City of Depoe Bay<br>2295 City of Tigard       | (6,34<br>(170,69        |                                   | 50<br>1,337        | 0                               | 829<br>10,527          | 0   | 172<br>4,626                    |                      | 484<br>13,018                       | 0<br>10,329             | 0   | (950)<br>(25,558)           | 2,376<br>4,864                       | 0                                    | 1,426<br>(20,694)           |
| 2296 City of Happy Valley                           | (99,94                  | 7) (                              | 783                | ő                               | 517                    | Ö   | 2,708                           | 3,332                | 7,622                               | 4,834                   | Ö   | (14,964)                    | 3,429                                | 0                                    | (11,535)                    |
| 2297 City of Rainier<br>2298 City of Lincoln City   | (27,03<br>(277,84       |                                   | 212                | 0                               | 2,441<br>5,221         | 0   | 733<br>7,530                    |                      | 2,062<br>21,190                     | 337<br>49,480           | 0   | (4,048)<br>(41,600)         | 952<br>(18,169)                      | 0                                    | (3,096)<br>(59,769)         |
| 2299 City of Dunes City                             | (277,64                 |                                   | ) 2,176            | 0                               | 113                    | 0   | 67                              |                      | 187                                 | 1,053                   | 0   | (41,600)                    | (10,109)                             | 0                                    | (316)                       |
| 2300 City of Yachats                                | (6,37                   |                                   | 50                 | 0                               | 2,241                  | 0   | 173                             |                      | 486                                 | 389                     | 0   | (955)                       | 1,999                                | 0                                    | 1,044                       |
| 2301 City of Moro<br>2302 City of Mt. Vernon        | (5,39                   | 0<br>4) (                         | 0 42               | 0                               | 222                    | 0   | 0<br>146                        | 0<br>180             | 0<br>411                            | 0<br>279                | 0   | 0<br>(808)                  | 478<br>(172)                         | 0                                    | 478<br>(980)                |
| 2303 City of Woodburn                               | (215,76                 | 6) (                              | 1,689              | ő                               | 15,460                 | ő   | 5,847                           | 7,192                | 16,455                              | 10,302                  | 0   | (32,305)                    | 10,604                               | ő                                    | (21,701)                    |
| 2304 City of Gladstone<br>2305 City of Elkton       | (106,03<br>(3,68        |                                   | 830                | 0                               | 959<br>185             | 0   | 2,873<br>100                    |                      | 8,086<br>281                        | 2,957<br>304            | 0   | (15,876)<br>(552)           | 667<br>(381)                         | 0                                    | (15,209)<br>(933)           |
| 2306 City of Eixton<br>2306 City of Imbler          |                         | 0 (                               | ) 29               | 0                               | 55                     | 0   | 100                             | 0                    | 281                                 | 304<br>0                | 0   | (552)                       | 75                                   | 0                                    | 75                          |
| 2307 City of Yoncalla                               | (2,39                   |                                   | 19                 | 0                               | 879                    | 0   | 65                              |                      | 183                                 | 0                       | 0   | (359)                       | 775                                  | 0                                    | 416                         |
| 2308 City of North Powder<br>2309 City of Gearhart  | (1,31<br>(26.89         |                                   | ) 10<br>) 211      | 0                               | 142<br>6,465           | 0   | 36<br>729                       |                      | 100<br>2,051                        | 564                     | 0   | (197)<br>(4,027)            | (75)<br>1,723                        |                                      | (272)<br>(2,304)            |
| 2501 Port of The Dalles                             | (9,58                   | 5)                                | 75                 | 0                               | 159                    | 0   | 260                             | 320                  | 731                                 | 264                     | 0   | (1,435)                     | (512)                                | 0                                    | (1,947)                     |
| 2507 Port of Astoria                                | (17,50                  |                                   | 137                | 0                               | 2,462                  | 0   | 474                             |                      | 1,335                               | 0                       | 0   | (2,621)                     | 5,950                                |                                      | 3,329                       |
| 2508 Multnomah Drainage                             | (74,48                  | ()                                | 583                | 0                               | 3,245                  | 0   | 2,019                           | 2,483                | 5,681                               | 17,246                  | 0   | (11,152)                    | (5,881)                              | 0                                    | (17,033)                    |

| Total for all entities  | (355,335,158)           | 0                        | 2,782,222                 | erred Outflows of F    | 29,014,817             | 0   | 9,629,320                | 11,844,374                | 27,098,866<br>Deferred Inflows of F | 29,014,816             | 0   | (53,201,660)                   |                         | 0<br>Expense                    | (53,201,678)                       |
|---|-------------------------|--------------------------|---------------------------|------------------------|------------------------|---|--------------------------|---------------------------|-------------------------------------|------------------------|---|--------------------------------|-------------------------|---------------------------------|------------------------------------|
|   |                         |                          | Dete                      | Differences            | tesources              |   |                          |                           | Differences                         | Resources              |   |                                | OPEB                    | Expense                         |                                    |
|   |                         | Differences              |                           | between Projected      | I                      | Differences between                         | Differences              |                           | between Projected                   |                        | Differences between                         |                                | Amortization of         | Amortization of                 |                                    |
|   | Employer Net OPEB       | 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   | Liability/(Asset) at MD | and Actual<br>Experience | Changes in<br>Assumptions | Investment<br>Earnings | Employer<br>Proportion | and Proportionate Share<br>of Contributions | and Actual<br>Experience | Changes in<br>Assumptions | Investment<br>Earnings              | Employer<br>Proportion | and Proportionate Share<br>of Contributions | Collective<br>Expense/(Income) | Change in<br>Proportion | Differences in<br>Contributions | Employer Total<br>Expense/(Income) |
| 2510 Horsefly Irrigation District   | 0                       | 0                        | 0                         | C                      | 172                    | 0   | 0                        | 0                         | 0                                   | 0                      | 0   | 0                              | 402                     | 0                               | 402                                |
| 2511 Grants Pass Irrigation District  | (10,619)                | 0                        | 83                        | C                      | 688                    | 0   | 288                      | 354                       | 810                                 | 4,552                  | 0   | (1,590)                        |                         | 0                               | (2,101)                            |
| 2512 Port of Portland<br>2513 Port of Coos Bay  | (2,154,039)<br>(40,126) | 0                        | 16,866<br>314             | 0                      | 31,047<br>724          | 0   | 58,373<br>1,087          | 71,800<br>1,338           | 164,273<br>3,060                    | 135,848<br>10,739      | 0   | (322,508)                      |                         | 0                               | (315,769)                          |
| 2515 Fort of Coos Bay<br>2515 Klamath County Fire District 1  | (96,280)                | 0                        | 754                       |                        | 14,950                 | 0   | 2,609                    | 3,209                     | 7,343                               | 2,820                  | 0   | (14,415)                       |                         | 0                               | (6,741)<br>351                     |
| 2518 Clackamas County Housing Authority   | (96,945)                | 0                        | 759                       | Ċ                      | 12,543                 | 0   | 2,627                    | 3,231                     | 7,393                               | 5,563                  | 0   | (14,515)                       | (495)                   |                                 | (15,010)                           |
| 2519 Home Forward   | (557,588)               | 0                        | 4,366                     | C                      | 0                      | 0   | 15,110                   | 18,586                    | 42,523                              | 75,128                 | 0   | (83,483)                       |                         | 0                               | (116,902)                          |
| 2521 League of Oregon Cities<br>2522 Lane Council of Governments  | (41,390)<br>(178,432)   | 0                        | 324<br>1,397              | (                      | 6,474<br>22,499        | 0   | 1,122<br>4,835           | 1,380<br>5,948            | 3,156<br>13,608                     | 11,165<br>8,149        | 0   | (6,197)<br>(26,715)            |                         | 0                               | (4,318)<br>3,688                   |
| 2526 Clatskanie PUD   | (69,948)                | 0                        | 548                       | 0                      | 0                      | 0   | 1,896                    | 2,332                     | 5,334                               | 15,404                 | 0   | (10,473)                       |                         |                                 | (10,360)                           |
| 2527 Deschutes Valley Water District  | (67,644)                | 0                        | 530                       | Ç                      | 299                    | 0   | 1,833                    | 2,255                     | 5,159                               | 1,597                  | 0   | (10,128)                       |                         | 0                               | (13,119)                           |
| 2528 Columbia River Fire & Rescue<br>2529 East Fork Irrigation District                                 | (130,327)<br>(9,003)    | 0                        | 1,020<br>70               | C                      | 13,838<br>2,167        | 0   | 3,532<br>244             | 4,344<br>300              | 9,939<br>687                        | 3,947<br>713           | 0   | (19,513)<br>(1,348)            |                         | 0                               | (14,015)<br>(936)                  |
| 2531 Oregon School Boards Association   | (71,757)                | 0                        | 562                       |                        | 9,766                  | 0   | 1,945                    | 2,392                     | 5,472                               | 713                    | 0   | (10,744)                       |                         |                                 | 30                                 |
| 2533 Owyhee Irrigation District   | (19,755)                | 0                        | 155                       | Ċ                      | 203                    | 0   | 535                      | 658                       | 1,507                               | 1,100                  | 0   | (2,958)                        | 3,328                   | 0                               | 370                                |
| 2536 Valley View Cemetery<br>2538 Clackamas Vector Control  | (704)                   | 0                        | 6                         | 0                      | 87<br>693              | 0   | 19<br>0                  | 23                        | 54<br>0                             | 0                      | 0   | (105)                          | 166<br>1.460            | 0                               | 61<br>1,460                        |
| 2540 West Extension Irrigation District   | (13,884)                | 0                        | 109                       |                        | 704                    | 0   | 376                      | 463                       | 1,059                               | 4,471                  | 0   | (2,079)                        |                         |                                 | (3,272)                            |
| 2541 Jackson County Vector Control District   | o′                      | 0                        | 0                         | d                      | 932                    | 0   | 0                        | 0                         | 0                                   | 0                      | 0   | 0                              | 1,327                   | 0                               | 1,327                              |
| 2542 Rainbow Water District   | (12,190)                | 0                        | 95                        | 0                      | 1,149                  | 0   | 330                      | 406                       | 930                                 | 0                      | 0   | (1,825)                        |                         | 0                               | (178)                              |
| 2545 Council of Governments<br>2549 Rogue River Fire District   | (69,858)<br>(44,234)    | 0                        | 547<br>346                | 0                      | 23,374<br>2,428        | 0   | 1,893<br>1,199           | 2,329<br>1.474            | 5,328<br>3,373                      | 0<br>1,459             | 0   | (10,459)<br>(6,623)            |                         | 0                               | 20,512<br>(7,437)                  |
| 2550 Nyssa Road Assessment District 2   | (5,369)                 | Ö                        | 42                        | č                      | 175                    | ő   | 146                      | 179                       | 409                                 | 74                     | Ö   | (804)                          | 231                     | 0                               | (573)                              |
| 2551 Sandy Fire Department  | (54,276)                | 0                        | 425                       | C                      | 1,435                  | 0   | 1,471                    | 1,809                     | 4,139                               | 4,749                  | 0   | (8,126)                        |                         |                                 | (10,654)                           |
| 2552 Winston-Dillard Fire District 2553 Tangent Rural Fire Protection District                          | (29,870)<br>(4,890)     | 0                        | 234<br>38                 | C                      | 113                    | 0   | 809<br>133               | 996<br>163                | 2,278<br>373                        | 502<br>2,070           | 0   | (4,472)<br>(732)               | (687)                   |                                 | (5,159)<br>(1,168)                 |
| 2555 Monroe Fire Department   | (5,059)                 | 0                        | 40                        | Č                      | 409                    | 0   | 137                      | 169                       | 386                                 | 196                    | 0   | (757)                          |                         |                                 | (915)                              |
| 2556 Jackson County Fire District 5   | (93,342)                | 0                        | 731                       | C                      | 0                      | 0   | 2,529                    | 3,111                     | 7,118                               | 9,471                  | 0   | (13,975)                       |                         | 0                               | (18,398)                           |
| 2557 Estacada Fire Department<br>2559 Keizer Fire Department  | (17,316)<br>(48,514)    | 0                        | 136<br>380                | C                      | 2,127<br>2,766         | 0   | 469<br>1,315             | 577<br>1,617              | 1,321<br>3,700                      | 7,423<br>1,109         | 0   | (2,593)<br>(7,264)             |                         | 0                               | (368)<br>173                       |
| 2561 Jefferson Rural Fire Protection District   | (26,084)                | 0                        | 204                       | 0                      | 992                    | 0   | 707                      | 869                       | 1,989                               | 6,882                  | 0   | (3,905)                        |                         | 0                               | (7,688)                            |
| 2562 Wy'East Fire District  | (3,568)                 | 0                        | 28                        | C                      | 233                    | 0   | 97                       | 119                       | 272                                 | 384                    | 0   | (534)                          | 7                       | 0                               | (527)                              |
| 2563 Central Oregon Irrigation District 2564 Illinois Valley Fire District                              | (28,831)                | 0                        | 226<br>55                 | 0                      | 13,156                 | 0   | 781<br>189               | 961<br>232                | 2,199<br>531                        | 0                      | 0   | (4,317)<br>(1.043)             |                         |                                 | 4,113<br>676                       |
| 2567 Charleston Rural Fire Protection District  | (8,178)                 | 0                        | 64                        |                        | 1,843                  | 0   | 222                      | 273                       | 624                                 | 616                    | 0   | (1,224)                        |                         |                                 | (1,444)                            |
| 2568 Molalla Rural Fire Protection District 73  | (58,196)                | 0                        | 456                       | Ċ                      | 5,912                  | 0   | 1,577                    | 1,940                     | 4,438                               | 5,764                  | 0   | (8,713)                        | (2,154)                 | 0                               | (10,867)                           |
| 2569 Central Oregon Intergovernmental Council 2570 Port of St Helens                                    | (140,940)<br>(861)      | 0                        | 1,104                     | 0                      | 2,628                  | 0   | 3,819<br>23              | 4,698<br>29               | 10,748<br>66                        | 37,996<br>369          | 0   | (21,102)<br>(129)              |                         | 0                               | (33,014)<br>5,252                  |
| 2570 Port of St Heieris<br>2571 Crystal Springs Water District  | (10,549)                | 0                        | 83                        |                        | 2,020                  | 0   | 286                      | 352                       | 805                                 | 422                    | 0   | (1,579)                        |                         | 0                               | (849)                              |
| 2572 Local Government Personnel Institute   | 0                       | 0                        | 0                         | Ċ                      | 0                      | 0   | 0                        | 0                         | 0                                   | 0                      | 0   | 0                              | 156                     | 0                               | 156                                |
| 2575 Jefferson County Rural Fire Protection District 1<br>2576 Depoe Bay Rural Fire Protection District | (4,589)                 | 0                        | 36<br>0                   | 0                      | 1,011<br>3,084         | 0   | 124                      | 153                       | 350                                 | 0                      | 0   | (687)                          | 1,467<br>5,198          | 0                               | 780<br>5,198                       |
| 2579 La Pine Rural Fire Protection District   | (82,679)                | 0                        | 647                       |                        | 3,004                  | 0   | 2,241                    | 2,756                     | 6,305                               | 3,659                  | 0   | (12,379)                       |                         |                                 | (14,220)                           |
| 2580 Marion County Fire District 1  | (209,427)               | 0                        | 1,640                     | d                      | 0                      | 0   | 5,675                    | 6,981                     | 15,971                              | 25,267                 | 0   | (31,356)                       | (16,029)                | 0                               | (47,385)                           |
| 2581 Port of Umatilla   | (13,219)                | 0                        | 104<br>188                | C                      | 291                    | 0   | 358<br>652               | 441<br>802                | 1,008<br>1,836                      | 845<br>2,990           | 0   | (1,979)                        |                         | 0                               | (3,286)                            |
| 2582 Talent Irrigation District 2585 Rogue River Valley Irrigation District                             | (24,073)<br>(11,878)    | 0                        | 93                        | (                      | 8,282                  | 0   | 322                      | 802<br>396                | 1,836                               | 2,990<br>604           | 0   | (3,604)<br>(1,778)             |                         | . 0                             | (2,155)<br>(2,152)                 |
| 2587 Tualatin Valley Irrigation District  | (7,072)                 | Ö                        | 55                        | č                      | Ö                      | ő   | 192                      | 236                       | 539                                 | 1,233                  | Ö   | (1,059)                        |                         |                                 | (1,194)                            |
| 2588 Clatskanie Rural Fire Protection District  | (21,269)                | 0                        | 167                       | C                      | 2,478                  | 0   | 576                      | 709                       | 1,622                               | 0                      | 0   | (3,184)                        |                         | 0                               | (48)                               |
| 2589 West Slope Water District<br>2590 Redmond Fire & Rescue  | (12,411)<br>(182,636)   | 0                        | 97<br>1,430               | (                      | 2,724<br>39,871        | 0   | 336<br>4,949             | 414<br>6,088              | 946<br>13,928                       | 1,661<br>22,797        | 0   | (1,858)<br>(27,345)            |                         | 0                               | (754)<br>(24,550)                  |
| 2592 Medford Irrigation District  | (10,266)                | 0                        | 80                        | č                      | 0                      | Ö   | 278                      | 342                       | 783                                 | 1,225                  | 0   | (1,537)                        | (1)                     | 0                               | (1,538)                            |
| 2594 Metro  | (1,816,657)             | 0                        | 14,224                    | C                      | 0                      | 0   | 49,230                   | 60,555                    | 138,543                             | 209,329                | 0   | (271,994)                      |                         |                                 | (285,836)                          |
| 2595 Canby Fire District<br>2596 Bend Parks & Recreation  | (73,046)<br>(153,134)   | 0                        | 572<br>1,199              | (                      | 1,383<br>16.542        | 0   | 1,980<br>4,150           | 2,435<br>5,104            | 5,571<br>11,678                     | 12,409                 | 0   | (10,937)<br>(22,928)           |                         | ) 0                             | (14,654)<br>2,320                  |
| 2597 Mapleton Water District  | 0                       | 0                        | 0                         | ď                      | 2,015                  | ő   | 0                        | 0,101                     | 0                                   | 368                    | 0   | (22,525)                       | 887                     | 0                               | 887                                |
| 2598 Marion County Housing Authority  | (9,924)                 | 0                        | 78                        | Ç                      | 1,764                  | 0   | 269                      | 331                       | 757                                 | 0                      | 0   | (1,486)                        |                         | 0                               | 1,399                              |
| 2599 South Suburban Sanitary District<br>2600 Winston-Dillard Water District                            | (13,531)<br>(7,706)     | 0                        | 106<br>60                 | C                      | 2,271<br>2,077         | 0   | 367<br>209               | 451<br>257                | 1,032<br>588                        | 510<br>583             | 0   | (2,026)<br>(1,154)             |                         | 0                               | 408<br>126                         |
| 2601 Baker Valley Irrigation District   | (3,467)                 | 0                        | 27                        | 0                      | 2,077                  | 0   | 94                       | 116                       | 264                                 | 302                    | 0   | (519)                          | (170)                   | 0                               | (689)                              |
| 2602 Aumsville Rural Fire Protection District   | (7,839)                 | 0                        | 61                        | C                      | 820                    | 0   | 212                      | 261                       | 598                                 | 3,361                  | 0   | (1,174)                        | (854)                   | 0                               | (2,028)                            |
| 2603 Corbett Water District   | (3,168)                 | 0                        | 25                        | C                      | 670                    | 0   | 86                       | 106<br>443                | 242<br>1.012                        | 1,358<br>153           | 0   | (474)                          | 382                     | 0                               | (92)                               |
| 2604 Netarts-Oceanside Sanitary District<br>2605 Scio Fire District                                     | (13,275)<br>(15,971)    | 0                        | 104<br>125                | C                      | 313                    | 0   | 360<br>433               | 443<br>532                | 1,012<br>1,218                      | 153<br>3,906           | 0   | (1,988)<br>(2,391)             |                         | , 0                             | (1,954)<br>(5,401)                 |
| 2606 West Valley Housing Authority  | (27,754)                | 0                        | 217                       | č                      | 6,051                  | ő   | 752                      | 925                       | 2,117                               | 0                      | Ö   | (4,155)                        | 1,906                   | 0                               | (2,249)                            |
| 2607 Hoodland Fire District 74  | (23,586)                | 0                        | 185                       | C                      | 4,991                  | 0   | 639                      | 786                       | 1,799                               | 1,816                  | 0   | (3,531)                        |                         | 0                               | 756                                |
| 2608 Gaston Rural Fire Protection District 2610 Turner Fire District                                    | (879)<br>(13.678)       | 0                        | 7<br>107                  | 0                      | 396<br>1,482           | 0   | 24<br>371                | 29<br>456                 | 67<br>1.043                         | 377<br>5.085           | 0   | (132)<br>(2,048)               |                         | 0                               | 399<br>(2,738)                     |
| 2612 Community Services Consortium  | (156,392)               | 0                        | 1,225                     | C                      | 0                      | 0   | 4,238                    | 5,213                     | 11,927                              | 29,827                 | 0   | (23,415)                       | (12,709)                |                                 | (36,124)                           |
| 2613 Polk Soil & Water Conservation District  | (1,191)                 | 0                        | 9                         | C                      | 646                    | 0   | 32                       | 40                        | 91                                  | 511                    | 0   | (178)                          | 828                     | 0                               | 650                                |
| 2617 Clean Water Services<br>2618 Estacada Cemetery District  | (907,959)               | 0                        | 7,109<br>0                | 0                      | 366                    | 0   | 24,605                   | 30,265                    | 69,244                              | 85,176                 | 0   | (135,942)                      | 962<br>386              | 0                               | (134,980)<br>386                   |
| 2620 Jackson County Fire District 4   | (4,313)                 | 0                        | 34                        | C                      | 289                    | 0   | 117                      | 144                       | 329                                 | 1,849                  | 0   | (646)                          |                         | 0                               | 884                                |
| 2623 Evans Valley Fire District 6   | 0                       | 0                        | 0                         | C                      | 278                    | 0   | 0                        | 0                         | 0                                   | 0                      | 0   | o´                             | 543                     | 0                               | 543                                |
|   |                         |                          |                           |                        |                        |   |                          |                           |                                     |                        |   |                                |                         |                                 |                                    |



| Total for all entit    | ities  | (355,335,158)                             | 0                              | 2,782,222    | erred Outflows of F      | 23,014,017             | 0   | 9,629,320                      | 11,844,374            | 27,098,866<br>Deferred Inflows of F | 29,014,816<br>Resources | 0  | (53,201,660)                    |                 | ) 0<br>Expense                      | (53,201,678)        |
|------------------------|--|---|--------------------------------|--------------|--------------------------|------------------------|---|--------------------------------|-----------------------|-------------------------------------|-------------------------|--|---------------------------------|-----------------|-------------------------------------|---------------------|
|                        |  |   | -                              | Dei          | Differences              | resources              |   |                                |                       | Differences                         | Resources               |  |                                 | OFEB            | Expense                             |                     |
|                        |  |   | Differences                    |              | between Projected        |                        | Differences between                               | Differences                    |                       | between Projected                   |                         | Differences between                            |                                 | Amortization of | Amortization of                     |                     |
| Employer               |  | Employer Net OPEB<br>Liability/(Asset) at | between Expected<br>and Actual | Changes in   | and Actual<br>Investment | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | between Expected<br>and Actual | Changes in            | and Actual<br>Investment            | Changes in<br>Employer  | Employer Contributions and Proportionate Share | Employer Share of<br>Collective | Change in       | Employer-Specific<br>Differences in | Employer Total      |
| Number                 | Employer Name  | MD  | Experience                     | Assumptions  | Earnings                 | Proportion             | of Contributions                                  | Experience                     | Assumptions           | Earnings                            | Proportion              | of Contributions                               | Expense/(Income)                | Proportion      | Contributions                       | Expense/(Income)    |
|                        | math Vector Control<br>rt of Newport   | 0<br>(42,199)                             | 0                              | 0<br>330     | C                        | 251                    | 0   | 0<br>1.144                     | 0<br>1.407            | 0<br>3.218                          | 0<br>8,072              | 0  | 0<br>(6.318)                    | 526<br>(4,510   | 0                                   | 526<br>(10,828)     |
|                        | amook Peoples Utility District   | (290,383)                                 | ő                              | 2,274        | Č                        | 3,549                  | 0   | 7,869                          | 9,679                 | 22,145                              | 28,067                  | ő  | (43,477)                        |                 |                                     | (52,693)            |
|                        | Kenzie Fire And Rescue   | (11,058)                                  | 0                              | 87<br>34     | 0                        | 1,000<br>1,507         | 0   | 300                            | 369                   | 843                                 | 0                       | 0  | (1,656)                         |                 | 0                                   | (411)               |
|                        | eridan Fire District<br>ch Cape Water-Sanitary District                                | (4,371)<br>(5,715)                        | 0                              | 34<br>45     | (                        | 305                    | 0   | 118<br>155                     | 146<br>190            | 333<br>436                          | 1,874<br>428            | 0  | (654)<br>(856)                  |                 | ) 0                                 | 202<br>(1,151)      |
| 2633 Port              | rt of Cascade Locks  | (18,251)                                  | 0                              | 143          | Ċ                        | 927                    | 0   | 495                            | 608                   | 1,392                               | 5,406                   | 0  | (2,733)                         | (641            | ) 0                                 | (3,374)             |
|                        | rtheast Oregon Housing Authority<br>rth Douglas County Fire and EMS                    | (5,150)<br>(14,754)                       | 0                              | 40<br>116    | C                        | 1,983                  | 0   | 140<br>400                     | 172<br>492            | 393<br>1,125                        | 1,604<br>1,220          | 0  | (771)<br>(2,209)                |                 |                                     | 3,185<br>(3,109)    |
|                        | burban East Salem Water District   | (16,569)                                  | ő                              | 130          | Č                        | 502                    | 0   | 449                            | 552                   | 1,264                               | 745                     | ő  | (2,481)                         |                 |                                     | (3,391)             |
|                        | xter Rural Fire Protection District<br>reet Home Cemetery                              | 0<br>(3,394)                              | 0                              | 0<br>27      | 0                        | 234                    | 0   | 0<br>92                        | 0<br>113              | 0<br>259                            | 0<br>28                 | 0  | 0<br>(508)                      | 482<br>266      | 0                                   | 482<br>(242)        |
|                        | keside Water District  | (3,394)                                   | 0                              | 60           | (                        | 357                    | 0   | 207                            | 255                   | 259<br>583                          | 28                      | 0  | (1,144)                         |                 |                                     | (1,181)             |
| 2645 Chil              | iloquin Agency Lake Rural Fire Protection District                                     | (5,358)                                   | 0                              | 42           | Ċ                        | 0                      | 0   | 145                            | 179                   | 409                                 | 678                     | 0  | (802)                           | 339             | 0                                   | (463)               |
|                        | no Rural Fire Protection District<br>booked River Ranch Rural Fire Protection District | (14,132)<br>(139)                         | 0                              | 111          | C                        | 0 663                  | 0   | 383                            | 471                   | 1,078                               | 6,059                   | 0  | (2,116)                         |                 |                                     | (6,060)<br>2,036    |
|                        | ick Butte Ranch Rural Fire Protection District   | (31,206)                                  | ő                              | 244          | Č                        | 1,798                  | 0   | 846                            | 1,040                 | 2,380                               | 13,378                  | ő  | (4,672)                         |                 |                                     | (9,767)             |
|                        | Iton Fire Department   | (756)                                     | 0                              | 6            | 0                        | 1,921                  | 0   | 20                             | 25                    | 58                                  | 0                       | 0  | (113)                           | 895             |                                     | 782                 |
|                        | bler Rural Fire Protection District<br>e Oregon Consortium                             | 0   | 0                              | 0            | C                        | 183                    | 0<br>n  | 0                              | 0                     | 0                                   | 0                       | 0  | 0<br>n                          | 169<br>0        | 0                                   | 169<br>0            |
| 2653 Uma               | natilla Fire Department  | (4,995)                                   | 0                              | 39           | Ċ                        | 12                     | 0   | 135                            | 166                   | 381                                 | 154                     | 0  | (748)                           |                 |                                     | (704)               |
|                        | d-Willamette Valley Senior Service Agency  | (187,420)                                 | 0                              | 1,467<br>204 | C                        | 23,490                 | 0   | 5,079                          | 6,247<br>867          | 14,293<br>1,984                     | 0<br>1,089              | 0  | (28,061)                        |                 |                                     | 16,290<br>(5,474)   |
|                        | verton Fire District<br>alatin Valley Fire & Rescue                                    | (26,022)<br>(2,348,544)                   | 0                              | 18,389       | 0                        | 2,563                  | 0   | 705<br>63,644                  | 78,284                | 179,107                             | 282,430                 | 0  | (3,896)<br>(351,630)            |                 |                                     | (501,912)           |
|                        | etropolitan Area Communications Commission   | (8,039)                                   | 0                              | 63           | Ç                        | 1,169                  | 0   | 218                            | 268                   | 613                                 | 3,446                   | 0  | (1,204)                         |                 |                                     | 511                 |
|                        | plegate Valley Rural Fire Protection District 9<br>seburg Urban Sanitary Authority     | (15,280)<br>(37,824)                      | 0                              | 120<br>296   | C                        | 0<br>0 545             | 0   | 414<br>1,025                   | 509<br>1,261          | 1,165<br>2.885                      | 1,389<br>911            | 0  | (2,288)<br>(5,663)              |                 |                                     | (2,464)<br>(6,687)  |
|                        | lumbia 911 Communications District   | (31,817)                                  | 0                              | 249          | C                        | 3,046                  | 0   | 862                            | 1,061                 | 2,426                               | 1,262                   | 0  | (4,764)                         |                 |                                     | (2,739)             |
|                        | ckwood Water PUD   | (46,571)                                  | 0                              | 365          | Ç                        | 0 0                    | 0   | 1,262                          | 1,552                 | 3,552                               | 3,030                   | 0  | (6,973)                         |                 |                                     | (7,066)             |
|                        | rt Orford Library<br>stucca Rural Fire District  | (2,797)                                   | 0                              | 22<br>48     | (                        | ) 106<br>) 375         | 0   | 76<br>166                      | 93<br>204             | 213<br>467                          | 64<br>0                 | 0  | (419)<br>(917)                  | (24)<br>776     |                                     | (443)<br>(141)      |
| 2676 Wo                | oodburn Fire District  | (97,800)                                  | 0                              | 766          | Ċ                        | 6,784                  | 0   | 2,650                          | 3,260                 | 7,459                               | 1,744                   | 0  | (14,643)                        | (5,626          | ) 0                                 | (20,269)            |
|                        | ntral Oregon Regional Housing Authority<br>lumbia River Public Utility District        | (31,507)<br>(124,349)                     | 0                              | 247<br>974   | C                        | 258                    | 0   | 854<br>3,370                   | 1,050<br>4,145        | 2,403<br>9,483                      | 9,212<br>12,205         | 0  | (4,717)<br>(18,618)             |                 |                                     | (7,827)<br>(22,144) |
|                        | overdale Rural Fire Protection District  | (9,147)                                   | 0                              | 72           | 0                        | 0                      | 0   | 248                            | 305                   | 698                                 | 571                     | 0  | (1,370)                         |                 |                                     | (2,188)             |
| 2684 Parl              | rkdale Fire District   | (7,562)                                   | 0                              | 59           | Ç                        | 0                      | 0   | 205                            | 252                   | 577                                 | 751                     | 0  | (1,132)                         | (722            | ) 0                                 | (1,854)             |
|                        | egon Community College Association eston Cemetery                                      | (11,282)                                  | 0                              | 88           | (                        | 1,248                  | 0   | 306<br>0                       | 376<br>0              | 860                                 | 0                       | 0  | (1,689)                         | 1,237           |                                     | (452)<br>90         |
| 2687 Colu              | lumbia Drainage Vector Control District  | (5,582)                                   | ő                              | 44           | Č                        | 948                    | 0   | 151                            | 186                   | 426                                 | 0                       | Ö  | (836)                           | 520             | 0                                   | (316)               |
|                        | lk County Fire District 1<br>dmond Area Park & Recreation District                     | (47,466)<br>(17,111)                      | 0                              | 372<br>134   | 0                        | 787<br>1,619           | 0   | 1,286<br>464                   | 1,582<br>570          | 3,620<br>1,305                      | 1,320<br>2,778          | 0  | (7,107)<br>(2,562)              |                 | ) 0                                 | (7,581)<br>(1,521)  |
|                        | uniona Area Park & Recreation District   | (17,111)                                  | 0                              | 84           | 0                        | ) 1,619                | 0   | 289                            | 356                   | 814                                 | 2,776                   | 0  | (2,502)                         |                 | 0                                   | (1,052)             |
|                        | y-County Insurance Services  | (167,161)                                 | 0                              | 1,309        | Q                        | 4,109                  | 0   | 4,530                          | 5,572                 | 12,748                              | 389                     | 0  | (25,028)                        |                 |                                     | (14,189)            |
| 2694 Phili<br>2695 Was | ilomath Fire Department<br>ashington County Consolidated Communications Agency         | (3,223)<br>(185,936)                      | 0                              | 25<br>1,456  | C                        | 1,122                  | 0   | 87<br>5,039                    | 107<br>6,198          | 246<br>14,180                       | 1,382<br>15,440         | 0  | (483)<br>(27,839)               |                 | 0                                   | 1,227<br>(26,975)   |
| 2696 Stay              | ayton Fire District  | (30,986)                                  | ő                              | 243          | Č                        | 287                    | 0   | 840                            | 1,033                 | 2,363                               | 1,671                   | Ö  | (4,639)                         |                 | ) 0                                 | (7,177)             |
|                        | Isey Shedd Rural Fire Protection District  | (1,565)<br>(4,326)                        | 0                              | 12<br>34     | 0                        | 218                    | 0   | 42<br>117                      | 52<br>144             | 119<br>330                          | 0<br>16                 | 0  | (234)<br>(648)                  |                 | 0                                   | 357                 |
|                        | etco Library Board<br>well Rural Fire Protection District                              | (840)                                     | 0                              | 34<br>7      | (                        | 231                    | 0   | 23                             | 1 <del>44</del><br>28 | 330<br>64                           | 16                      | 0  | (126)                           |                 | 0                                   | (69)<br>455         |
| 2701 Sist              | ters-Camp Sherman Rural Fire Protection District                                       | (49,758)                                  | 0                              | 390          | Ċ                        | 0                      | 0   | 1,348                          | 1,659                 | 3,795                               | 10,661                  | 0  | (7,450)                         | (5,214          |                                     | (12,664)            |
|                        | nks Fire District 13<br>atsop County 4-H District                                      | (3,892)<br>(4,862)                        | 0                              | 30<br>38     | C                        | 1,216                  | 0   | 105<br>132                     | 130<br>162            | 297<br>371                          | 0<br>2,084              | 0  | (583)<br>(728)                  |                 |                                     | 1,299<br>(2,118)    |
|                        | banon Fire District  | (100,398)                                 | 0                              | 786          | C                        | 2,394                  | 0   | 2,721                          | 3,347                 | 7,657                               | 9,616                   | 0  | (15,032)                        |                 |                                     | (14,784)            |
|                        | atskanie Library<br>appoose Public Library   | (142)                                     | 0                              | 1            | 0                        | 712                    | 0   | 4                              | 5                     | 11                                  | 0                       | 0  | (21)                            | 643             | 0                                   | 622                 |
|                        | appoose Public Library<br>imath County Emergency Communications District               | (39,980)                                  | 0                              | 0<br>313     | (                        | 428                    | 0   | 1,083                          | 1,333                 | 3,049                               | 0<br>9,479              | 0  | (5,986)                         | 881<br>(5,505   | ) 0                                 | 881<br>(11,491)     |
| 2712 Jeff              | ferson County EMS  | (9,915)                                   | 0                              | 78           | Ċ                        | 1,129                  | 0   | 269                            | 330                   | 756                                 | 684                     | 0  | (1,484)                         | 1,698           | 0                                   | 214                 |
|                        | rt of Tillamook Bay<br>nchester Bay Sanitary District                                  | (29,262)<br>(5,116)                       | 0                              | 229<br>40    | 0                        | 0 197                  | 0   | 793<br>139                     | 975<br>171            | 2,232<br>390                        | 8,849<br>118            | 0  | (4,381)                         | (3,423)         |                                     | (7,804)<br>(892)    |
| 2715 Jacl              | ckson County Fire District 3   | (228,944)                                 | 0                              | 1,793        | C                        | 23,244                 | 0   | 6,204                          | 7,631                 | 17,460                              | 17,469                  | 0  | (34,278)                        |                 |                                     | (33,079)            |
| 2716 Nes               | skowin Water District  | (46)                                      | 0                              | 0            | Ç                        | 519                    | 0   | 1                              | 2                     | 4                                   | 20                      | 0  | (7)                             | 1,090           | 0                                   | 1,083               |
| 2717 Ice I<br>2718 Cun | Fountain Water District  | (9,636)                                   | 0                              | 75<br>0      | C                        | 1,676<br>1,044         | 0   | 261<br>0                       | 321<br>0              | 735                                 | 1,193<br>0              | 0  | (1,443)                         | 349<br>1,030    |                                     | (1,094)<br>1,030    |
| 2721 Klar              | math Housing Authority   | (10,506)                                  | 0                              | 82           | C                        | 931                    | 0   | 285                            | 350                   | 801                                 | 0                       | 0  | (1,573)                         | 1,482           | 0                                   | (91)                |
| 2722 Tilla             | amook 9-1-1  | (10,630)                                  | 0                              | 83           | 0                        | 1,232                  | 0   | 288                            | 354                   | 811                                 | 0                       | 0  | (1,592)                         | 2,045           | 0                                   | 453                 |
|                        | halem Bay Wastewater Agency<br>est Valley Fire District                                | (8,779)                                   | 0                              | 69<br>0      | C                        | 1,100<br>5.869         | 0<br>n  | 238<br>0                       | 293<br>0              | 670<br>0                            | 3,763<br>0              | 0  | (1,314)<br>0                    | 58<br>4.971     | 0                                   | (1,256)<br>4.971    |
| 2726 Yam               | mhill Communications Agency  | (15,521)                                  | 0                              | 122          | Ċ                        | 1,256                  | 0   | 421                            | 517                   | 1,184                               | 332                     | 0  | (2,324)                         | 2,174           | 0                                   | (150)               |
|                        | ker County Library District  | (15,836)                                  | 0                              | 124<br>647   | 0                        | 0                      | 0   | 429                            | 528                   | 1,208                               | 5,310                   | 0  | (2,371)                         |                 |                                     | (3,920)<br>4,445    |
|                        | uglas County Fire District 2<br>nby Utility Board                                      | (82,640)<br>(19,487)                      | 0                              | 647<br>153   | C                        | 26,099<br>4,903        | 0<br>n  | 2,239<br>528                   | 2,755<br>650          | 6,302<br>1,486                      | 1,231<br>0              | 0  | (12,373)<br>(2,918)             |                 |                                     | 4,445<br>4,376      |
| 2732 Uma               | natilla County Special Library District  | (6,586)                                   | 0                              | 52           | Ċ                        | ) 18                   | 0   | 178                            | 220                   | 502                                 | 1,199                   | 0  | (986)                           |                 |                                     | (1,658)             |
|                        | ard Memorial Park District<br>al Rock Water District                                   | 0<br>(18,811)                             | 0                              | 0<br>147     | 0                        | 0                      | 0   | 0<br>510                       | 0                     | 0                                   | 0<br>1.539              | 0  | 0                               | 0               | 0                                   | (3,683)             |
|                        | au reurik vy ater i ustrici  | (18.811)                                  | 0                              | 147          |                          | . 0                    | 0   | 510                            | 627                   | 1,435                               | 1,539                   | 0  | (2,816)                         | (867)           | , 0                                 | (3.683)             |



| Total for all entities            |  | (355,335,158)                             | 0                              |             | 0<br>erred Outflows of R |                        | 0   | 9,629,320                      | 11,844,374  | 27,098,866<br>Deferred Inflows of I | 29,014,816             | 0   | (53,201,660)                    | (18)<br>OPEB E                 | 0<br>Vnense     | (53,201,678)        |
|-----------------------------------|--|---|--------------------------------|-------------|--------------------------|------------------------|---|--------------------------------|-------------|-------------------------------------|------------------------|---|---------------------------------|--------------------------------|-----------------|---------------------|
|                                   |  |   |                                | Deli        | Differences              | tesources              |   | -                              |             | Differences                         | resources              |   | •                               | OLEBE                          | хрепае          |                     |
|                                   |  | FI N-4 OPEP                               | Differences                    |             | between Projected        |                        | Differences between                               | Differences                    |             | between Projected                   | Observation to         | Differences between                               | Envelope Object of              | Amortization of                | Amortization of |                     |
| Employer                          |  | Employer Net OPEB<br>Liability/(Asset) at | between Expected<br>and Actual | Changes in  | and Actual<br>Investment | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | between Expected<br>and Actual | Changes in  | and Actual<br>Investment            | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | Employer Share of<br>Collective | Employer-Specific<br>Change in | Differences in  | Employer Total      |
| Number                            | Employer Name  | MD  | Experience                     | Assumptions | Earnings                 | Proportion             | of Contributions                                  | Experience                     | Assumptions | Earnings                            | Proportion             | of Contributions                                  | Expense/(Income)                | Proportion                     | Contributions   | Expense/(Income)    |
|                                   | ose Rural Fire Protection District<br>in Regional Sanitary Authority                 | (59,550)                                  | 0                              | 466<br>0    | 0                        | 4,609<br>340           | 0   | 1,614                          | 1,985<br>0  | 4,541<br>0                          | 1,576                  | 0   | (8,916)                         | 2,110<br>1.012                 | 0               | (6,806)<br>1,012    |
| 2741 Port of G                    | Saribaldi  | (7,675)                                   | 0                              | 60          | ō                        | 16,566                 | 0   | 208                            |             | 585                                 | 0                      | 0   | (1,149)                         | 6,072                          | 0               | 4,923               |
| 2742 Amity Fire                   | re District<br>Soil & Water Conservation District                                    | (1,038)<br>(308)                          | 0                              | 8           | 0                        | 1,500<br>3,860         | 0   | 28                             | 35<br>10    | 79<br>23                            | 445                    | 0   | (155)<br>(46)                   | 898<br>2,555                   | 0               | 743<br>2,509        |
|                                   | nas County Fire District   | (641,018)                                 | 0                              | 5,019       | 0                        | 44,914                 | 0   | 17,371                         |             | 48,886                              | 22,081                 | 0   | (95,975)                        |                                | 0               | (31,146)            |
| 2747 Salem Ho                     | lousing Authority  | (65,380)                                  | 0                              | 512         | 0                        | 0                      | 0   | 1,772                          |             | 4,986                               | 1,777                  | 0   | (9,789)                         |                                | 0               | (9,148)             |
|                                   | utte Ranch Police<br>cenfeld Rural Fire Protection District                          | (30,534)<br>(2,656)                       | 0                              | 239<br>21   | 0                        | 1,030<br>1.467         | 0   | 827<br>72                      |             | 2,329<br>203                        | 8,335<br>368           | 0   | (4,572)                         | (4,718)<br>913                 | 0               | (9,290)<br>515      |
|                                   | nton Housing Authority   | (58,931)                                  | 0                              | 461         | Ö                        | 3,178                  | 0   | 1,597                          |             | 4,494                               | 3,461                  | 0   | (8,823)                         |                                | 0               | (11,764)            |
| 2754 Western<br>2757 City of St   | Lane Ambulance District  | (46,057)<br>(35,728)                      | 0                              | 361<br>280  | 0                        | 0                      | 0   | 1,248<br>968                   |             | 3,512<br>2,725                      | 1,198<br>2,019         | 0   | (6,896)<br>(5,349)              | 1,267<br>(1,483)               | 0               | (5,629)<br>(6,832)  |
|                                   | : Valley Rural Fire District   | (35,726)                                  | 0                              | 200         | 0                        | 437                    | 0   | 900                            |             | 2,725                               | 2,019                  | 0   | (5,349)                         | 1,023                          | 0               | 1,023               |
| 2760 Knappa S                     | Svensen Burnside Rural Fire Protection District                                      | (7,903)                                   | 0                              | 62          | 0                        | 0                      | 0   | 214                            |             | 603                                 | 1,092                  | 0   | (1,183)                         | (946)                          | 0               | (2,129)             |
| 2761 Clackama                     | nas River Water<br>ı City Fire Department  | (104,777)<br>(11.383)                     | 0                              | 820<br>89   | 0                        | 3,443                  | 0   | 2,839                          |             | 7,991<br>868                        | 2,277<br>3,463         | 0   | (15,687)<br>(1,704)             |                                | 0               | (15,553)<br>(3,027) |
| 2765 Green Sa                     |  | (1,747)                                   | 0                              | 14          | Ö                        | 9,234                  | 0   | 47                             |             | 133                                 | 1,515                  | 0   | (262)                           |                                | 0               | 3,509               |
| 2766 Southwes                     | est Lincoln County Water District  | (11,593)                                  | 0                              | 91          | 0                        | 421                    | 0   | 314                            |             | 884                                 | 151                    | 0   | (1,736)                         |                                | 0               | (2,012)             |
| 2767 Springfiel<br>2768 Lake Co.  | eld Utility Board<br>ounty Library District  | 0<br>(2,954)                              | 0                              | 0<br>23     | 0                        | 1,283                  | 0   | 0<br>80                        | 0<br>98     | 0<br>225                            | 0<br>1,267             | 0   | 0<br>(442)                      | 0<br>387                       | 0               | 0<br>(55)           |
| 2771 Harbor W                     | Water PUD  | (8,091)                                   | 0                              | 63          | Ö                        | 0                      | 0   | 219                            |             | 617                                 | 219                    | 0   | (1,211)                         | 375                            | ő               | (836)               |
|                                   | County Soil & Water District   | (99.797)                                  | 0                              | 0           | 0                        | 0                      | 0   | 0                              | 0           | 0                                   | 7 720                  | 0   | (12.202)                        | 547                            | 0               | 547                 |
|                                   | Authority of Jackson County Trail Library District                                   | (88,787)<br>(142)                         | 0                              | 695<br>1    | 0                        | 3,147                  | 0   | 2,406<br>4                     | 2,960<br>5  | 6,771<br>11                         | 7,730<br>61            | 0   | (13,293)                        |                                | 0               | (13,354)<br>967     |
| 2776 Rainier C                    | Cemetery District  | o´  | 0                              | 0           | ō                        | 130                    | 0   | 0                              | 0           | 0                                   | 0                      | 0   | 0                               | 275                            | 0               | 275                 |
| 2777 City of Ne<br>2778 Mulino W  |  | (147,927)<br>(5,394)                      | 0                              | 1,158<br>42 | 0                        | 16,834<br>295          | 0   | 4,009<br>146                   |             | 11,281<br>411                       | 0<br>423               | 0   | (22,148)                        |                                | 0               | (10,267)<br>(1,309) |
|                                   | valer District 23 ville Rural Fire Protection District                               | (9,114)                                   | 0                              | 71          | 0                        | 295                    | 0   | 247                            |             | 695                                 | 1,591                  | 0   | (1,365)                         |                                | 0               | (2,710)             |
| 2780 Nehalem                      | n Bay Health District  | 0   | 0                              | 0           | Q                        | 204                    | 0   | 0                              | 0           | 0                                   | 0                      | 0   | 0                               | 262                            | 0               | 262                 |
| 2781 North Bei                    | end Coos-Curry Housing Authority<br>n Rural Fire Protection District                 | (9,218)                                   | 0                              | 72<br>0     | 0                        | 0                      | 0   | 250<br>0                       |             | 703<br>0                            | 3,952                  | 0   | (1,380)                         | (284)<br>239                   | 0               | (1,664)<br>239      |
| 2783 Tillamook                    | k Fire District  | (12,125)                                  | 0                              | 95          | 0                        | 128                    | 0   | 329                            |             | 925                                 | 414                    | 0   | (1,815)                         | (521)                          | 0               | (2,336)             |
| 2784 Eisensch                     | hmidt Pool   | (11,440)                                  | 0                              | 90          | 0                        | 0                      | 0   | 310                            | 381         | 872                                 | 850                    | 0   | (1,713)                         | (819)                          | 0               | (2,532)             |
|                                   | lge Community Library<br>ck Rural Fire Protection District                           | (5,817)<br>(490)                          | 0                              | 46<br>4     | 0                        | 466                    | 0   | 158<br>13                      |             | 444<br>37                           | 1,672<br>210           | 0   | (871)<br>(73)                   |                                | 0               | (1,236)<br>627      |
| 2788 Port of He                   | Hood River   | (41,173)                                  | 0                              | 322         | ō                        | 578                    | 0   | 1,116                          | 1,372       | 3,140                               | 4,237                  | 0   | (6,164)                         | (112)                          | 0               | (6,276)             |
| 2789 Farmers                      | Irrigation District  | (10,425)<br>(12,185)                      | 0                              | 82<br>95    | 0                        | 229                    | 0   | 283<br>330                     |             | 795<br>929                          | 53                     | 0   | (1,561)<br>(1,824)              |                                | 0               | (571)<br>(744)      |
|                                   | asco County Parks And Recreation District  | (5,575)                                   | 0                              | 44          | 0                        | 2,828                  | 0   | 151                            | 186         | 425                                 | 598                    | 0   | (1,624)                         |                                | 0               | 236                 |
|                                   | ncoln Fire & Rescue District 1   | (24,355)                                  | 0                              | 191         | 0                        | 1,539                  | 0   | 660                            |             | 1,857                               | 1,959                  | 0   | (3,647)                         | 3,500                          | 0               | (147)               |
|                                   | Rural Fire Protection District 1<br>de Rural Fire Protection District                | (9,520)                                   | 0                              | 0<br>75     | 0                        | 1,735<br>539           | 0   | 0<br>258                       |             | 0<br>726                            | 0<br>1,092             | 0   | 0<br>(1,425)                    | 4,198<br>(751)                 | 0               | 4,198<br>(2,176)    |
| 2797 Vernonia                     | a Fire   | (2,034)                                   | 0                              | 16          | Ö                        | 158                    | 0   | 55                             | 68          | 155                                 | 0                      | 0   | (304)                           | 392                            | 0               | 88                  |
| 2798 Fairview \                   |  | (772)<br>(3,264)                          | 0                              | 6<br>26     | 0                        | 233                    | 0   | 21<br>88                       | 26<br>109   | 59<br>249                           | 331<br>426             | 0   | (116)<br>(489)                  |                                | 0               | 157<br>(55)         |
| 2799 Sublimity<br>2801 Coburg F   | Rural Fire Protection District   | (9,600)                                   | 0                              | 75          | 0                        | 1,331                  | 0   | 260                            |             | 732                                 | 501                    | 0   | (1,437)                         |                                | 0               | (1,813)             |
| 2802 Rural Roa                    | pad Assessment District 3  | 0   | 0                              | 0           | 0                        | 508                    | 0   | 0                              | 0           | 0                                   | 0                      | 0   | 0                               | 1,073                          | 0               | 1,073               |
|                                   | estern Polk County Rural Fire Protection District<br>Rural Fire Protection District  | 0<br>(12,746)                             | 0                              | 0<br>100    | 0                        | 0                      | 0   | 0<br>345                       | 0<br>425    | 0<br>972                            | 0<br>2,840             | 0   | 0<br>(1,908)                    | (1,207)                        | 0               | (3,115)             |
|                                   | nah County Rural Fire Protection District 14   | 0   | 0                              | 0           | Ö                        | 65                     | 0   | 0                              |             | 0                                   | 2,040                  | 0   | (1,300)                         | 123                            | 0               | 123                 |
| 2809 Juntura F                    |  | 0   | 0                              | 0           | 0                        | 593                    | 0   | 0                              | 0           | 0                                   | 0                      | 0   | 0                               | 280<br>473                     | 0               | 280                 |
|                                   | n Water Control District<br>umbia Center For Living                                  | (31,618)                                  | 0                              | 248         | 0                        | 223<br>17,624          | 0   | 0<br>857                       | 1,054       | 2,411                               | 0                      | 0   | (4,734)                         |                                | 0               | 473<br>26,634       |
| 2814 The Job (                    | Council  | (11,326)                                  | 0                              | 89          | ō                        | 0                      | 0   | 307                            | 378         | 864                                 | 4,855                  | 0   | (1,696)                         | (3,237)                        | 0               | (4,933)             |
| 2816 Odell Sar<br>2817 Wickiup \  |  | (5,407)<br>(6,680)                        | 0                              | 42<br>52    | 0                        | 947                    | 0   | 147<br>181                     |             | 412<br>509                          | 368<br>2,864           | 0   | (810)<br>(1,000)                |                                | 0               | (186)<br>(2,548)    |
| 2818 Netarts W                    | Water District   | (4,586)                                   | 0                              | 36          | 0                        | 341                    | 0   | 124                            | 153         | 350                                 | 0                      | 0   | (687)                           | 280                            | 0               | (407)               |
|                                   | ing Fire and Rescue  | (2,188)                                   | 0                              | 17          | 0                        | 244                    | 0   | 59                             | 73          | 167                                 | 357                    | 0   | (328)                           | 406                            | 0               | 78                  |
| ∠820 Central O<br>2821 Tillamook  | Oregon Coast Fire & Rescue District<br>k County Soil And Water Conservation District | 0<br>(8,590)                              | 0                              | 0<br>67     | 0                        | 707<br>691             | 0   | 0<br>233                       | 0<br>286    | 0<br>655                            | 0<br>383               | 0   | 0<br>(1,286)                    | 1,491<br>(145)                 | 0               | 1,491<br>(1,431)    |
| 2822 Deschute                     | es County Rural Fire Protection District 2   | (9,186)                                   | 0                              | 72          | Ö                        | 0                      | 0   | 249                            | 306         | 701                                 | 3,938                  | 0   | (1,375)                         | (2,590)                        | 0               | (3,965)             |
| 2823 Lyons Fir<br>2824 Glide Fire |  | (922)<br>(571)                            | 0                              | 7           | 0                        | 312<br>344             | 0   | 25<br>15                       | 31<br>19    | 70<br>44                            | 395                    | 0   | (138)                           | 144<br>500                     | 0               | 6<br>415            |
|                                   | e Department<br>n Oregon Corrections   | (86,606)                                  | 0                              | 678         | 0                        | 29,776                 | 0   | 2,347                          | 2,887       | 6,605                               | 8,548                  | 0   | (12,967)                        | 9,515                          | 0               | (3,452)             |
| 2826 Wasco C                      | County Soil-Water Conservation District  | (20,204)                                  | 0                              | 158         | Ö                        | 0                      | 0   | 548                            | 673         | 1,541                               | 2,748                  | 0   | (3,025)                         | (1,988)                        | 0               | (5,013)             |
|                                   | les Public Library District  | (126,497)                                 | 0                              | 990         | 0                        | 5,880                  | 0   | 3,428<br>0                     | 4,217       | 9,647                               | 676<br>0               | 0   | (18,939)                        | 5,353<br>284                   | 0               | (13,586)<br>284     |
|                                   | Oceanside Rural Fire Protection District   | (1,993)                                   | 0                              | 16          | 0                        | 842                    | 0   | 54                             | 66          | 152                                 | 0                      | 0   | (298)                           | 1,000                          | 0               | 702                 |
| 2833 Boardma                      | an Rural Fire Protection District  | 0   | 0                              | 0           | Q                        | 472                    | 0   | 0                              | 0           | 0                                   | 0                      | 0   | 0                               | 3,106                          | 0               | 3,106               |
|                                   | t Rural Fire Protection District<br>ackamas County Water Commission                  | (7,401)                                   | 0                              | 58<br>0     | 0                        | 925                    | 0   | 201                            |             | 564                                 | 3,173                  | 0   | (1,108)                         | (1,007)<br>1,736               | 0               | (2,115)<br>1,736    |
| 2837 NORCOM                       | M  | (33,475)                                  | 0                              | 262         | o o                      | 1,832                  | 0   | 907                            | 1,116       | 2,553                               | 0                      | 0   | (5,012)                         | 2,501                          | 0               | (2,511)             |
|                                   | sert Parks & Recreation District   | (4,327)                                   | 0                              | 34<br>94    | 0                        | 283<br>467             | 0   | 117<br>324                     |             | 330<br>913                          | 1,835<br>1,026         | 0   | (648)                           | (989)                          | 0               | (1,637)             |
| ∠839 North Mo                     | orrow Vector Control District  | (11,974)                                  | 0                              | 94          | 0                        | 467                    | 0   | 324                            | 399         | 913                                 | 1,026                  | 0   | (1,793)                         | (1,269)                        | 0               | (3,062)             |



| Total for all enti | ition   | (355.335.158)            | 0                               | 2.782.222       | ,                               | 29.014.817            | 0   | , ,                             | 11.844.374        | 27.098.866                      | 29.014.816         | 0   | (53,201,660)            | (18)                                 | 0                                    | (53,201,678)                          |
|--------------------|---|--------------------------|---------------------------------|-----------------|---------------------------------|-----------------------|---|---------------------------------|-------------------|---------------------------------|--------------------|---|-------------------------|--------------------------------------|--------------------------------------|---------------------------------------|
| Total for all enti | ines  | (355,335,156)            |                                 |                 | erred Outflows of F             |                       | U   | 9,629,320                       | 11,044,374        | Deferred Inflows of             |                    | U   | (53,201,660)            | OPEB E                               |                                      | (53,201,676)                          |
|                    |   |                          |                                 |                 | Differences                     |                       |   |                                 |                   | Differences                     |                    |   |                         |                                      |                                      |                                       |
|                    |   | Employer Net OPEB        | Differences<br>between Expected |                 | between Projected<br>and Actual | Changes in            | Differences between<br>Employer Contributions | Differences<br>between Expected |                   | between Projected<br>and Actual | Changes in         | Differences between<br>Employer Contributions | Employer Share of       | Amortization of<br>Employer-Specific | Amortization of<br>Employer-Specific |                                       |
| Employer           |   | Liability/(Asset) at     | 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<br>annon Beach Rural Fire Protection District                             | MD<br>(8.498)            | Experience                      | Assumptions 67  | Earnings                        | Proportion            | of Contributions                              | Experience                      | Assumptions       | Earnings<br>648                 | Proportion 741     | of Contributions                              | Expense/(Income)        | Proportion                           | Contributions                        | Expense/(Income)                      |
|                    | fferson County Soil & Water Conservation District                                       | (8,498)                  | 0                               | 43              | (                               | 631                   | 0   | 230<br>148                      | 283<br>182        | 648<br>416                      | 741<br>495         | 0   | (1,272)<br>(816)        | (771)<br>0                           | 0                                    | (2,043)<br>(816)                      |
| 2842 Tua           | alatin Valley Water District  | (317,946)                | 0                               | 2,489           | (                               | 12,129                | 0   | 8,616                           | 10,598            | 24,247                          | 23,019             | 0   | (47,604)                | 1,207                                | 0                                    | (46,397)                              |
|                    | chats Rural Fire Protection District<br>ook County Rural Fire Protection District 1     | (8,192)<br>(45,749)      | 0                               | 64<br>358       | (                               | 1,047<br>2,610        | 0   | 222<br>1,240                    | 273<br>1,525      | 625<br>3,489                    | 0<br>6,107         | 0   | (1,227)<br>(6,850)      | 1,265<br>1,892                       | 0                                    | 38<br>(4,958)                         |
|                    | inrise Water Authority  | (33,235)                 | 0                               | 260             | (                               | ) 2,010               | 0   | 901                             | 1,108             | 2,535                           | 3,937              | 0   | (4,976)                 | 2,014                                | 0                                    | (2,962)                               |
| 2846 Jef           | fferson County Library District   | (538)                    | 0                               | 4               | (                               | 897                   | 0   | 15                              | 18                | 41                              | 97                 | 0   | (80)                    | 980                                  | 0                                    | 900                                   |
|                    | weet Home Fire and Ambulance District<br>banon Aquatic District                         | (29,451)<br>(2,197)      | 0                               | 231<br>17       | (                               | 2,800<br>964          | 0   | 798<br>60                       | 982<br>73         | 2,246<br>168                    | 475<br>0           | 0   | (4,410)<br>(329)        | 1,881<br>1,035                       | 0                                    | (2,529)<br>706                        |
|                    | ke County 4-H & Extension Service   | (2,137)                  | ő                               | 0               | Č                               | ) 0                   | ő   | 0                               | 0                 | 0                               | 0                  | 0   | 0                       | 0                                    | 0                                    | 0                                     |
|                    | ast Umatilla County Rural Fire Protection District                                      | 0                        | 0                               | 0<br>76         | (                               | 123                   | 0   | 0                               | 0                 | 0                               | 0                  | 0   | 0                       | 259                                  | 0                                    | 259                                   |
|                    | choco Irrigation District  Il City Rural Fire Protection District                       | (9,763)<br>(4,681)       | 0                               | 76<br>37        | (                               | ) 98                  | 0   | 265<br>127                      | 325<br>156        | 745<br>357                      | 1,184<br>297       | 0   | (1,462)<br>(701)        | 380<br>(484)                         | 0                                    | (1,082)<br>(1,185)                    |
| 2855 Ha            | rney Hospital   | (238,089)                | 0                               | 1,864           | Ċ                               | 8,260                 | 0   | 6,452                           | 7,936             | 18,157                          | 69,385             | 0   | (35,647)                | (8,297)                              | 0                                    | (43,944)                              |
|                    | ınriver Service District<br>esika Beach-Ophir Water District                            | (87,427)                 | 0                               | 685             | (                               | 0 616                 | 0   | 2,369                           | 2,914             | 6,667                           | 13,318<br>0        | 0   | (13,090)                | (8,024)<br>652                       | 0                                    | (21,114)<br>642                       |
|                    | outh Lane County Fire and Rescue  | (38,013)                 | 0                               | 298             | (                               | 3,312                 | 0   | 1,030                           | 1,267             | 2,899                           | 0                  | 0   | (5,691)                 | 6,013                                | 0                                    | 322                                   |
|                    | oos County Airport District   | (16,948)                 | 0                               | 133             | 9                               | 0                     | 0   | 459                             | 565               | 1,292                           | 1,628              | 0   | (2,537)                 | (212)                                | 0                                    | (2,749)                               |
|                    | Angel Fire District<br>-City Water and Sanitary Authority                               | (3,902)                  | 0                               | 31<br>0         | (                               | 224                   | 0   | 106                             | 130               | 298                             | 186<br>0           | 0   | (584)                   | (226)<br>2,360                       | 0                                    | (810)<br>2,360                        |
| 2865 Tri-          | -County Cooperative Weed Management Area  | (1,792)                  | ő                               | 14              | Č                               | ) 423                 | ő   | 49                              | 60                | 137                             | 768                | 0   | (268)                   | 197                                  | 0                                    | (71)                                  |
|                    | est Multnomah Soil And Water Conservation District                                      | (15,734)                 | 0                               | 123             | (                               | 0                     | 0   | 426<br>0                        | 524               | 1,200                           | 807<br>0           | 0   | (2,356)                 | 824                                  | 0                                    | (1,532)                               |
|                    | chalem Bay Fire & Rescue<br>ackamas River Water Providers                               | (8,071)                  | 0                               | 63              | (                               | 835<br>332            | 0   | 219                             | 269               | 615                             | 370                | 0   | (1,208)                 | 1,572<br>(345)                       | 0                                    | 1,572<br>(1,553)                      |
|                    | osier Fire District   | (4,823)                  | 0                               | 38              | (                               | 124                   | 0   | 131                             | 161               | 368                             | 521                | 0   | (722)                   | (563)                                | 0                                    | (1,285)                               |
|                    | natilla-Morrow Radio and Data District<br>egon Municipal Electric Utilities Association | (16,806)                 | 0                               | 132             | (                               | 262                   | 0   | 455<br>0                        | 560<br>0          | 1,282                           | 1,642<br>0         | 0   | (2,516)                 | (1,801)<br>692                       | 0                                    | (4,317)<br>692                        |
|                    | d-Columbia Fire And Rescue V1-801   | (16,419)                 | 0                               | 129             | (                               | 5,724                 | 0   | 445                             | 547               | 1,252                           | 7,039              | 0   | (2,458)                 | 7,174                                | 0                                    | 4,716                                 |
|                    | mhill Fire Protection District  | (397)                    | 0                               | 3               | (                               | 147                   | 0   | . 11                            | 13                | 30                              | 50                 | 0   | (60)                    | 306                                  | 0                                    | 246                                   |
|                    | Grande Rural Fire Protection District<br>egon Health & Science University               | (88,401)<br>(11,743,138) | 0                               | 692<br>91,947   | (                               | 200                   | 0   | 2,396<br>318,230                | 2,947<br>391,433  | 6,742<br>895,565                | 37,897<br>975,537  | 0   | (13,236)<br>(1,758,212) | (25,130)<br>(439,619)                | 0                                    | (38,366)<br>(2,197,831)               |
| 2881 Lak           | ke Chinook Fire and Rescue District   | (1,914)                  | o o                             | 15              | Č                               | 108                   | ő   | 52                              | 64                | 146                             | 820                | 0   | (287)                   | (294)                                | 0                                    | (581)                                 |
|                    | ne Fire Authority<br>orth Central Public Health District                                | (68,371)<br>(10,690)     | 0                               | 535<br>84       | (                               | 5,566<br>1.645        | 0   | 1,853<br>290                    | 2,279<br>356      | 5,214<br>815                    | 4,936<br>0         | 0   | (10,237)<br>(1,600)     | 6,667<br>5.427                       | 0                                    | (3,570)<br>3.827                      |
|                    | etz Rural Fire Protection District  | (10,690)                 | 0                               | 0               | (                               | 508                   | 0   | 290                             | 0                 | 0                               | 0                  | 0   | (1,600)                 | 646                                  | 0                                    | 5,627                                 |
|                    | anha-Detroit Rural Fire Protection District   | (831)                    | 0                               | 7               | 9                               | 0                     | 0   | 23                              | 28                | 63                              | 356                | 0   | (124)                   | 473                                  | 0                                    | 349                                   |
|                    | natilla County Fire District #1<br>ak Lodge Water Services District                     | (81,542)<br>(53,879)     | 0                               | 638<br>422      | (                               | 3,751<br>9,279        | 0   | 2,210<br>1,460                  | 2,718<br>1,796    | 6,219<br>4,109                  | 2,310<br>0         | 0   | (12,209)<br>(8,067)     | 6,425<br>8,138                       | 0                                    | (5,784)<br>71                         |
| 2889 Mic           | d-valley Behavioral Care Network  | 0                        | 0                               | 0               | Ċ                               | 3,124                 | 0   | 0                               | 0                 | 0                               | 0                  | 0   | 0                       | 6,232                                | 0                                    | 6,232                                 |
|                    | entral Cascades Fire & EMS<br>rant County Emergency Communications Agency               | 0<br>(4,879)             | 0                               | 0<br>38         | (                               | 0 295                 | 0   | 0<br>132                        | 0<br>163          | 0<br>372                        | 0                  | 0   | 0<br>(731)              | 65<br>(180)                          | 0                                    | 65<br>(911)                           |
| 2892 Lak           | ke Health District  | (4,573)                  | ő                               | 0               | Č                               | 1,265                 | 0   | 0                               | 0                 | 0                               | 0                  | Ö   | 0                       | 714                                  | ő                                    | 714                                   |
|                    | easant Hill Goshen Fire & Rescue<br>reater Toledo Pool Recreation District              | 0                        | 0                               | 0               | (                               | 20,115                | 0   | 0                               | 0                 | 0                               | 5,155<br>0         | 0   | 0                       | 5,598<br>23                          | 0                                    | 5,598<br>23                           |
|                    | estern Lane Fire and EMS Authority  | (8,478)                  | 0                               | 66              | (                               | ) 416                 | 0   | 230                             | 283               | 647                             | 1,161              | 0   | (1,269)                 | (1,555)                              | 0                                    | (2,824)                               |
|                    | atsop Community College   | (162,010)                | 0                               | 1,269           | (                               | 6,793                 | 0   | 4,390                           | 5,400             | 12,355                          | 2,347              | 0   | (24,257)                | 10,178                               | 0                                    | (14,079)                              |
|                    | ue Mountain Community College<br>easure Valley Community College                        | (270,723)<br>(162,984)   | 0                               | 2,120<br>1,276  | (                               | ) 29,735<br>) 37,249  | 0   | 7,336<br>4.417                  | 9,024<br>5,433    | 20,646<br>12,430                | 13,396<br>2,202    | 0   | (40,533)<br>(24,402)    | 22,050<br>27,194                     | 0                                    | (18,483)<br>2,792                     |
|                    | npqua Community College   | (169,031)                | ő                               | 1,323           | Č                               | 18,161                | ő   | 4,581                           | 5,634             | 12,891                          | 6,183              | 0   | (25,308)                | 31,554                               | 0                                    | 6,246                                 |
|                    | ne Community College  | (1,491,934)              | 0                               | 11,682          | 9                               | 89,381                | 0   | 40,430                          | 49,731            | 113,779                         | 83,561             | 0   | (223,376)               | 1,715                                | 0                                    | (221,661)                             |
|                    | Hood Community College<br>amath Community College                                       | (770,199)<br>(114,450)   | 0                               | 6,031<br>896    | (                               | ) 424,350<br>) 38,087 | 0   | 20,872<br>3,102                 | 25,673<br>3,815   | 58,738<br>8,728                 | 0<br>49,064        | 0   | (115,316)<br>(17,136)   | 237,810<br>19,942                    | 0                                    | 122,494<br>2,806                      |
| 2908 Cla           | ackamas Community College   | (627,783)                | 0                               | 4,915           | Ċ                               | 166,234               | 0   | 17,012                          | 20,926            | 47,876                          | 8,826              | 0   | (93,993)                | 108,943                              | 0                                    | 14,950                                |
|                    | nn-Benton Community College<br>ortland Community College                                | (877,278)<br>(3,132,069) | 0                               | 6,869<br>24,524 | (                               | 22,790<br>39,473      | 0   | 23,774<br>84,877                | 29,242<br>104,401 | 66,904<br>238,860               | 100,861<br>125,234 | 0   | (131,348)<br>(468,941)  | (13,256)<br>131,820                  | 0                                    | (144,604)<br>(337,121)                |
|                    | nemeketa Community College  | (1,444,198)              | 0                               | 11,308          | (                               | 35,044                | 0   | 39,137                          | 48,139            | 110,139                         | 123,234            | 0   | (216,229)               | 48,638                               | 0                                    | (167,591)                             |
|                    | gue Community College   | (469,963)                | 0                               | 3,680           | (                               | 52,494                | 0   | 12,736                          | 15,665            | 35,841                          | 0                  | 0   | (70,364)                | 50,369                               | 0                                    | (19,995)                              |
|                    | egon Coast Community College<br>olumbia Gorge Community College                         | (67,904)                 | 0                               | 0<br>532        | (                               | 23,661<br>17,626      | 0   | 1,840                           | 2,263             | 5,179                           | 0                  | 0   | (10,167)                | 19,911<br>20,333                     | 0                                    | 19,911<br>10,166                      |
|                    | lamook Bay Community College  | (27,504)                 | ő                               | 215             | Č                               | 2,569                 | ő   | 745                             | 917               | 2,098                           | 2,471              | 0   | (4,118)                 | 5,860                                | 0                                    | 1,742                                 |
|                    | outhwestern Community College   | (193,718)                | 0                               | 1,517           | (                               | 25,824                | 0   | 5,250                           | 6,457             | 14,773                          | 0                  | 0   | (29,004)                | 35,399                               | 0                                    | 6,395                                 |
|                    | entral Oregon Community College<br>sker School District 5J                              | (360,016)<br>(349,954)   | 0                               | 2,819<br>2,740  | (                               | 38,294<br>35,932      | 0   | 9,756<br>9,483                  | 12,000<br>11,665  | 27,456<br>26,688                | 11,527             | 0   | (53,902)<br>(52,396)    | 71,538<br>11,441                     | 0                                    | 17,636<br>(40,955)                    |
| 3008 Hu            | intington School District 16J   | (13,151)                 | 0                               | 103             | Ċ                               | 0                     | 0   | 356                             | 438               | 1,003                           | 2,671              | 0   | (1,969)                 | (143)                                | 0                                    | (2,112)                               |
|                    | ırnt River High School<br>ne-Eagle School District 61                                   | (10,639)<br>(34,701)     | 0                               | 83<br>272       | (                               | 0 6.837               | 0   | 288<br>940                      | 355<br>1.157      | 811<br>2.646                    | 2,511              | 0   | (1,593)<br>(5,195)      | (241)<br>5.210                       | 0                                    | (1,834)<br>15                         |
|                    | sea School  | (58,521)                 | 0                               | 458             | (                               | 4,217                 | 0   | 1,586                           | 1,951             | 4,463                           | 1,795              | 0   | (8,762)                 | (1,706)                              | 0                                    | (10,468)                              |
|                    | orvallis School District 509J   | (1,076,687)              | 0                               | 8,430           | (                               | 199,214               | 0   | 29,177                          | 35,889            | 82,111                          | 0                  | 0   | (161,204)               | 112,691                              | 0                                    | (48,513)                              |
|                    | illomath School District 17J<br>est Linn School District                                | (289,163)<br>(1,511,332) | 0                               | 2,264<br>11,833 | (                               | 33,398<br>95,986      | 0   | 7,836<br>40,956                 | 9,639<br>50,377   | 22,052<br>115,258               | 0                  | 0   | (43,294)<br>(226,280)   | 12,871<br>87,466                     | 0                                    | (30,423)<br>(138,814)                 |
| 3116 Co            | olton School District 53  | (83,970)                 | ő                               | 657             | Č                               | 11,952                | 0   | 2,276                           | 2,799             | 6,404                           | 2,215              | Ö   | (12,572)                | 7,907                                | ő                                    | (4,665)                               |
|                    | egon City School District 62<br>adstone School District 115                             | (1,476,657)              | 0                               | 11,562<br>2,819 | (                               | 53,891<br>49,503      | 0   | 40,016<br>9.756                 | 49,221<br>12,000  | 112,614<br>27 454               | 0                  | 0   | (221,089)<br>(53,899)   | 14,465<br>17.447                     | 0                                    | (206,624)<br>(36,452)                 |
|                    | adstone School District 115<br>atsop County School District 1C                          | (359,994)                | 0                               | 2,819           | (                               | 49,503                | 0   | 9,756                           | 12,000            | 27,454<br>27,980                | 0                  | 0   | (53,899)                | 17, <del>44</del> 7<br>16,718        | 0                                    | (36,452)                              |
|                    |   | , , ,                    | -                               | ,               | -                               | .,                    | -   | -,                              | ,                 | ,                               | -                  | <del>-</del>                                  | (,)                     | .,                                   | -                                    | · · · · · · · · · · · · · · · · · · · |

| Total for all entities         |   | (355,335,158)            | 0                | 2,782,222          | (                                | 29,014,817            | 0                       | 9,629,320           | 11,844,374           | 27,098,866                       | 29,014,816     | 0                       | (53,201,660)                | (18                 |                   | (53,201,678)         |
|--------------------------------|---|--------------------------|------------------|--------------------|----------------------------------|-----------------------|-------------------------|---------------------|----------------------|----------------------------------|----------------|-------------------------|-----------------------------|---------------------|-------------------|----------------------|
|                                |   |                          |                  | Defe               | erred Outflows of I              | Resources             |                         |                     |                      | Deferred Inflows of F            | Resources      | -                       |                             | OPEB                | Expense           |                      |
|                                |   |                          | Differences      |                    | Differences<br>between Projected | 1                     | Differences between     | Differences         |                      | Differences<br>between Projected |                | Differences between     |                             | Amortization of     | Amortization of   |                      |
|                                |   | Employer Net OPEB        | between Expected |                    | and Actual                       | Changes in            | Employer Contributions  | between Expected    |                      | and Actual                       | Changes in     | Employer Contributions  | Employer Share of           |                     | Employer-Specific |                      |
| Employer                       |   | Liability/(Asset) at     | 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<br>3186 Jewell S        | Employer Name                                       | MD<br>(40,136)           | Experience       | Assumptions<br>314 | Earnings                         | Proportion<br>11.721  | of Contributions        | Experience<br>1.088 | Assumptions<br>1.338 | Earnings<br>3.061                | Proportion     | of Contributions        | Expense/(Income)<br>(6.009) | Proportion<br>8.906 | Contributions     | Expense/(Income)     |
| 3187 Seaside                   |   | (324,104)                | 0                | 2,538              | (                                | 39,790                | 0                       | 8.783               | 10,803               | 24,717                           | 0              | 0                       | (48,526)                    | 17,432              | . 0               | (31,094)             |
|                                | ton-Hammond School District                         | (107,046)                | 0                | 838                | Ċ                                | 31,895                | 0                       | 2,901               | 3,568                | 8,164                            | 12,554         | 0                       | (16,027)                    | 22,642              |                   | 6,615                |
|                                | ia School District                                  | (116,123)                | 0                | 909                | (                                | 12,791                | 0                       | 3,147               | 3,871                | 8,856                            | 10,363         | 0                       | (17,386)                    | 473                 |                   | (16,913)             |
|                                | e School District 8<br>ay School District 9         | (231,805)<br>(420,606)   | 0                | 1,815<br>3,293     | (                                | 30,154<br>37,484      | 0                       | 6,282<br>11,398     | 7,727<br>14.020      | 17,678<br>32.077                 | 42,484<br>0    | 0                       | (34,706)<br>(62,974)        | 1,670<br>26.396     |                   | (33,036)<br>(36,578) |
|                                | end Public Schools                                  | (302,031)                | 0                | 2,365              | (                                | 37,464                | 0                       | 8,185               | 10,068               | 23,034                           | 7,814          | 0                       | (45,221)                    | 29,134              |                   | (16,087)             |
| 3252 Powers                    |   | (38,028)                 | Ö                | 298                | Č                                | 1,458                 | ő                       | 1,031               | 1,268                | 2,900                            | 0              | Ö                       | (5,694)                     | (274                | .) 0              | (5,968)              |
|                                | Point School District 41                            | (74,859)                 | 0                | 586                | (                                | 17,004                | 0                       | 2,029               | 2,495                | 5,709                            | 0              | 0                       | (11,208)                    | 11,552              |                   | 344                  |
| 3264 Bandon                    | School District                                     | (82,189)<br>(477,299)    | 0                | 644<br>3.737       | (                                | ) 15,496<br>) 66.667  | 0                       | 2,227<br>12.934     | 2,740<br>15.910      | 6,268<br>36,400                  | 0              | 0                       | (12,306)<br>(71,462)        | 12,415<br>37,729    |                   | 109<br>(33,733)      |
|                                | ford-Langlois School District 2Cj                   | (477,299)                | 0                | 3,737              |                                  | 9.188                 | 0                       | 12,934              | 15,910               | 1.072                            | 0<br>1,337     | 0                       | (2,104)                     | 9,718               | . 0               | (33,733)             |
|                                | gs-Harbor School District 17C                       | (167,947)                | 0                | 1,315              | Č                                | 41,188                | 0                       | 4,551               | 5,598                | 12,808                           | 0              | 0                       | (25,146)                    | 33,481              | 0                 | 8,335                |
|                                | Curry School District 1                             | (95,580)                 | 0                | 748                | (                                | 10,562                | 0                       | 2,590               | 3,186                | 7,289                            | 12,433         | 0                       | (14,311)                    | (1,772              |                   | (16,083)             |
|                                | a Pine Public Schools                               | (2,747,616)              | 0                | 21,513             | (                                | 422,442               | 0                       | 74,458              | 91,586               | 209,541                          | 0              | 0                       | (411,380)                   | 256,869             |                   | (154,511)            |
| 3296 Sisters S<br>3307 Oakland |   | (193,440)<br>(75,071)    | 0                | 1,515<br>588       | (                                | ) 17,266<br>) 15,108  | 0                       | 5,242<br>2,034      | 6,448<br>2,502       | 14,752<br>5,725                  | 2,844<br>8,639 | 0                       | (28,962)<br>(11,240)        | 7,513<br>8,292      |                   | (21,449)<br>(2,948)  |
|                                | rg Public Schools                                   | (1,008,981)              | 0                | 7,900              | ,                                | 69,474                | 0                       | 27,343              | 33,632               | 76,948                           | 21,466         | 0                       | (151,067)                   | 20,443              |                   | (130,624)            |
| 3316 Glide Sc                  | chool District 12                                   | (120,950)                | 0                | 947                | i                                | 16,496                | ő                       | 3,278               | 4,032                | 9,224                            | 0              | Ö                       | (18,109)                    | 10,192              | . 0               | (7,917)              |
|                                | reek School District 15                             | (33,252)                 | 0                | 260                | (                                | 4,050                 | 0                       | 901                 | 1,108                | 2,536                            | 604            | 0                       | (4,979)                     | 2,311               |                   | (2,668)              |
|                                | Jmpqua School District<br>Valley School District 21 | (164,827)<br>(27,714)    | 0                | 1,291<br>217       | (                                | 25,424                | 0                       | 4,467<br>751        | 5,494<br>924         | 12,570<br>2.114                  | 0<br>4 381     | 0                       | (24,678)                    | 15,821<br>4,024     |                   | (8,857)<br>(125)     |
|                                | ouglas School District 22                           | (58,421)                 | 0                | 457                |                                  | 7,396                 | 0                       | 1,583               | 1,947                | 4,455                            | 2,254          | 0                       | (8,747)                     | 2,927               |                   | (5,820)              |
|                                | a School District 32                                | (34,663)                 | 0                | 271                | Ċ                                | 5,607                 | 0                       | 939                 | 1,155                | 2,644                            | 757            | 0                       | (5,190)                     | 4,651               |                   | (539)                |
|                                | School District 34                                  | (26,897)                 | 0                | 211                | (                                | 6,866                 | 0                       | 729                 | 897                  | 2,051                            | 2,941          | 0                       | (4,027)                     | 4,847               |                   | 820                  |
| 3335 Riddle S<br>3338 Glendale |   | (62,649)<br>(47,026)     | 0                | 491<br>368         | (                                | 38,998<br>9,114       | 0                       | 1,698<br>1,274      | 2,088<br>1,568       | 4,778<br>3,586                   | 5,544<br>5,423 | 0                       | (9,380)<br>(7,041)          | 11,434<br>3,685     |                   | 2,054<br>(3,356)     |
|                                | e / /<br>n-Dillard Schools                          | (190,231)                | 0                | 1,489              |                                  | 33,250                | 0                       | 1,274<br>5,155      | 6,341                | 3,586<br>14,508                  | 5,423          | 0                       | (28,482)                    | 3,685<br>15,442     |                   | (3,356)              |
|                                | n School District 130                               | (204,868)                | 0                | 1,604              | Č                                | 0 0                   | 0                       | 5,552               | 6,829                | 15,624                           | 31,340         | 0                       | (30,673)                    | (6,296              |                   | (36,969)             |
|                                | n Public Schools                                    | (79,942)                 | 0                | 626                | (                                | 3,755                 | 0                       | 2,166               | 2,665                | 6,097                            | 26,675         | 0                       | (11,969)                    | (13,843             | 0                 | (25,812)             |
|                                | Admin School District 25J                           | (42,115)                 | 0                | 330                | (                                | 1,760                 | 0                       | 1,141               | 1,404                | 3,212                            | 4,796          | 0                       | (6,306)                     | (3,316              |                   | (9,622)              |
|                                | City School District 4<br>ent School District 8     | (43,602)<br>(20,677)     | 0                | 341<br>162         | (                                | 0 6,286<br>0 3,531    | 0                       | 1,182<br>560        | 1,453<br>689         | 3,325<br>1.577                   | 7,802<br>2,534 | 0                       | (6,528)<br>(3,096)          | (1,186<br>154       |                   | (7,714)<br>(2,942)   |
|                                | School District 16J                                 | (5,167)                  | 0                | 40                 | Č                                | 3,176                 | 0                       | 140                 | 172                  | 394                              | 2,334          | ő                       | (774)                       | 3,031               |                   | 2,257                |
| 3376 Long Cr                   |   | (15,948)                 | 0                | 125                | (                                | 3,339                 | 0                       | 432                 | 532                  | 1,216                            | 0              | 0                       | (2,388)                     | 1,097               | . 0               | (1,291)              |
|                                | lementary School                                    | (27,911)                 | 0                | 219                | (                                | 0                     | 0                       | 756                 | 930                  | 2,129                            | 4,348          | 0                       | (4,179)                     | (2,859              |                   | (7,038)              |
| 3395 Pine Cre                  | eek School<br>d School District 7                   | (2,005)                  | 0                | 0<br>16            | (                                | 0                     | 0                       | 0<br>54             | 0<br>67              | 0<br>153                         | 0<br>386       | 0                       | (300)                       | 175<br>(239         |                   | 175<br>(539)         |
| 3397 Suntex 8                  |   | (2,005)                  | 0                | 6                  | (                                | ) 0                   | 0                       | 21                  | 26                   | 59                               | 330            | 0                       | (115)                       |                     |                   | (10)                 |
| 3398 Drewsey                   |   | (39)                     | 0                | 0                  | Ċ                                | 11                    | Ō                       | 1                   | 1                    | 3                                | 17             | 0                       | (6)                         | 283                 | 0                 | 277                  |
|                                | glen School District                                | (7,420)                  | 0                | 58                 | (                                | 0                     | 0                       | 201                 | 247                  | 566                              | 1,276          | 0                       | (1,111)                     |                     |                   | (2,220)              |
| 3405 Fields-Ti                 |   | 0<br>(28.857)            | 0                | 0<br>226           | (                                | 322                   | 0                       | 0<br>782            | 0<br>962             | 0<br>2.201                       | 0              | 0                       | 0 (4.004)                   | 764<br>(3.742       |                   | 764<br>(8.063)       |
|                                | Jnion High School<br>iver County School District    | (28,857)<br>(844,774)    | 0                | 6,614              |                                  | 116,377               | 0                       | 22,893              | 28,159               | 64,425                           | 5,733          | 0                       | (4,321)<br>(126,482)        | (3,742<br>56,584    |                   | (69,898)             |
|                                | -Talent School District                             | (465,290)                | 0                | 3,643              | i                                | 51,302                | 0                       | 12,609              | 15,509               | 35,484                           | 42,086         | 0                       | (69,664)                    | 543                 |                   | (69,121)             |
| 3415 Ashland                   |   | (442,588)                | 0                | 3,465              | (                                | 60,695                | 0                       | 11,994              | 14,753               | 33,753                           | 5,086          | 0                       | (66,265)                    | 39,932              |                   | (26,333)             |
|                                | Point School District 6                             | (765,446)                | 0                | 5,993              | (                                | 26,791                | 0                       | 20,743              | 25,515               | 58,375<br>44,327                 | 0<br>27,842    | 0                       | (114,605)                   | 24,233<br>41,754    | 0                 | (90,372)<br>(45,271) |
|                                | oint School District 9<br>River School District     | (581,245)<br>(141,189)   | 0                | 4,551<br>1,105     |                                  | 9,559<br>8,103        | 0                       | 15,751<br>3,826     | 19,375<br>4,706      | 44,327<br>10.767                 | 27,842         | 0                       | (87,025)<br>(21,139)        | 41,754<br>3,550     |                   | (45,271)             |
| 3432 Prospec                   | ct School District                                  | (33,070)                 | 0                | 259                | i                                | 2,886                 | 0                       | 896                 | 1,102                | 2,522                            | 2,926          | 0                       | (4,951)                     | 922                 |                   | (4,029)              |
|                                | alls School District                                | (44,539)                 | 0                | 349                | (                                | 5,340                 | 0                       | 1,207               | 1,485                | 3,397                            | 1,577          | 0                       | (6,668)                     | 2,428               |                   | (4,240)              |
| 3440 Pinehurs                  |   | (660)                    | 0                | 5                  | (                                | 445                   | 0                       | 18                  | 22                   | 50                               | 283            | 0                       | (99)                        | 632                 |                   | 533                  |
| 3445 Culver S<br>3446 Ashwoo   | School District 4                                   | (247,278)                | 0                | 1,936              | (                                | 13,125                | 0                       | 6,701               | 8,243                | 18,858                           | 60,793         | 0                       | (37,023)                    | (31,977             |                   | (69,000)<br>188      |
| 3446 Ashwoo                    |   | (467,993)                | 0                | 3,664              | ,                                | 94,733                | 0                       | 12,682              | 15,600               | 35,690                           | 16,711         | 0                       | (70,069)                    | 58,840              |                   | (11,229)             |
| 3451 Black Bu                  | utte School District                                | (1,207)                  | 0                | 9                  | Ċ                                | 1,170                 | 0                       | 33                  | 40                   | 92                               | 517            | 0                       | (181)                       | 1,083               | 0                 | 902                  |
|                                | Pass School District                                | (1,139,635)              | 0                | 8,923              | (                                | 179,500               | 0                       | 30,883              | 37,987               | 86,912                           | 0              | 0                       | (170,629)                   | 88,623              |                   | (82,006)             |
|                                | n County School District<br>n Falls City Schools    | (1,242,311)<br>(522,513) | 0                | 9,727<br>4.091     | (                                | 0 637,008<br>0 61.992 | 0                       | 33,666<br>14.160    | 41,410<br>17,417     | 94,742<br>39.848                 | 34,115<br>0    | 0                       | (186,002)<br>(78,232)       | 203,768<br>35.615   |                   | 17,766<br>(42,617)   |
|                                | ounty School District 7                             | (133,926)                | 0                | 1,049              | (                                | 15,622                | 0                       | 3,629               | 4,464                | 10,214                           | 0              | 0                       | (20,052)                    | 8,417               |                   | (11,635)             |
| 3462 Paisley S                 |   | (18,483)                 | Ō                | 145                | Ċ                                | 4,668                 | 0                       | 501                 | 616                  | 1,410                            | 2,726          | 0                       | (2,767)                     | 3,413               | 0                 | 646                  |
|                                | ake School District 14                              | (53,445)                 | 0                | 418                | (                                | 6,517                 | 0                       | 1,448               | 1,781                | 4,076                            | 0              | 0                       | (8,002)                     | 1,532               |                   | (6,470)              |
| 3464 Plush Sc                  |   | (5,901)                  | 0                | 46<br>38           | (                                | 827                   | 0                       | 160                 | 197                  | 450                              | 705            | 0                       | (884)                       | (388                |                   | (1,272)              |
| 3465 Adel Sch<br>3470 Pleasant | rhool District 21<br>at Hill School District        | (4,801)<br>(85,170)      | 0                | 38<br>667          | (                                | 0<br>0 27,411         | 0                       | 130<br>2,308        | 160<br>2,839         | 366<br>6.495                     | 390<br>0       | 0                       | (719)<br>(12,752)           | (398<br>21,431      |                   | (1,117)<br>8.679     |
|                                | School District 4J                                  | (2,944,115)              | 0                | 23,052             | ,                                | 32,500                | 0                       | 79,783              | 98,136               | 224,526                          | 0              | 0                       | (440,800)                   | 61,017              |                   | (379,783)            |
|                                | eld School District 19                              | (1,740,808)              | 0                | 13,630             | Č                                | 303,863               | 0                       | 47,175              | 58,026               | 132,759                          | 0              | 0                       | (260,638)                   | 158,729             | 0                 | (101,909)            |
| 3494 Fern Rid                  | dge School District                                 | (227,431)                | 0                | 1,781              | (                                | 23,265                | 0                       | 6,163               | 7,581                | 17,345                           | 7,501          | 0                       | (34,052)                    | 3,598               |                   | (30,454)             |
|                                | on School District                                  | (37,828)                 | 0                | 296                | (                                | 10,419                | 0                       | 1,025               | 1,261                | 2,885                            | 0              | 0                       | (5,664)                     | 6,199               |                   | 535                  |
|                                | Il School District 40<br>ane School District        | (221,187)<br>(378,840)   | 0                | 1,732<br>2,966     | (                                | 27,756<br>77,121      | 0                       | 5,994<br>10,266     | 7,373<br>12,628      | 16,868<br>28,891                 | 0              | 0                       | (33,117)<br>(56,721)        | 12,998<br>62,226    |                   | (20,119)<br>5,505    |
|                                | and denied District                                 |                          | U                |                    |                                  | 167,245               | 0                       |                     |                      | 63,731                           | 05.500         | 0                       | (125,120)                   |                     |                   |                      |
|                                | School District                                     | (835.682)                | ()               |                    |                                  |                       |                         | 27.h4h              | 27.850               |                                  |                |                         |                             |                     | ()                | (63 289)             |
| 3510 Bethel S                  | School District<br>pplegate-Lorane District 66      | (835,682)<br>(33,880)    | 0                | 6,543<br>265       | Č                                | 11,194                | 0                       | 22,646<br>918       | 27,856<br>1,129      | 2,584                            | 95,593<br>0    | 0                       | (5,073)                     | 61,831<br>8,259     |                   | (63,289)<br>3,186    |

| Total for all entities                  |  | (355,335,158)            | 0                        | 2,782,222                 | 0                                  |                        | 0   | 9,629,320                | 11,844,374                | 27,098,866                         | 29,014,816             | 0  | (53,201,660)                   | (18                     |                                 | (53,201,678)                       |
|---|--|--------------------------|--------------------------|---------------------------|------------------------------------|------------------------|---|--------------------------|---------------------------|------------------------------------|------------------------|--|--------------------------------|-------------------------|---------------------------------|------------------------------------|
|   |  |                          | -                        | Def                       | erred Outflows of R<br>Differences | tesources              |   |                          |                           | Deferred Inflows of<br>Differences | Resources              |  |                                | OPEB                    | Expense                         |                                    |
|   |  |                          | Differences              |                           | between Projected                  | ı                      | Differences between                         | Differences              |                           | between Projected                  |                        | Differences between                      |                                | Amortization of         | Amortization of                 |                                    |
|   |  | Employer Net OPEB        | between Expected         |                           | and Actual                         | Changes in             | <b>Employer Contributions</b>               | between Expected         |                           | and Actual                         | Changes in             | <b>Employer Contributions</b>            | Employer Share of              |                         | Employer-Specific               |                                    |
| Employer<br>Number                      | Employer Name  | Liability/(Asset) at MD  | and Actual<br>Experience | Changes in<br>Assumptions | Investment<br>Earnings             | Employer<br>Proportion | and Proportionate Share<br>of Contributions | and Actual<br>Experience | Changes in<br>Assumptions | Investment<br>Earnings             | Employer<br>Proportion | and Proportionate Share of Contributions | Collective<br>Expense/(Income) | Change in<br>Proportion | Differences in<br>Contributions | Employer Total<br>Expense/(Income) |
|   | ty School District 69  | (256,717)                | Experience<br>0          | 2,010                     | Earnings 0                         | 40,267                 | O CONTIDUUONS                               | 6,957                    | 8.557                     | 19.578                             | Proportion             | O CONTRIBUTIONS                          | (38 436)                       | 22,198                  | Contributions                   | (16,238)                           |
| 3522 Lowell Scho                        |  | (37,191)                 | 0                        | 291                       | 0                                  | 12,653                 | 0   | 1,008                    | 1,240                     | 2,836                              | 10,535                 | 0  | (5,568)                        | 8,694                   | 0                               | 3,126                              |
| 3524 Oakridge So                        |  | (101,181)                | 0                        | 792                       | 0                                  | 13,841                 | 0   | 2,742                    | 3,373                     | 7,716                              | 0                      | 0  | (15,149)                       | 6,825                   | 0                               | (8,324)                            |
| 3527 Marcola Sch<br>3533 Triangle Lak   |  | (54,827)<br>(54,805)     | 0                        | 429<br>429                | 0                                  | 9,191<br>6,367         | 0   | 1,486<br>1.485           | 1,828<br>1,827            | 4,181<br>4,180                     | 0<br>2,308             | 0  | (8,209)<br>(8,206)             | 6,451<br>2,350          | 0                               | (1,758)<br>(5,856)                 |
| 3537 Siuslaw Sch                        |  | (206,907)                | 0                        | 1.620                     | 0                                  | 27.816                 | 0   | 5.607                    | 6.897                     | 15.779                             | 992                    |  | (30.979)                       | 18.797                  | 0                               | (12,182)                           |
| 3579 Lincoln Cou                        |  | (471,168)                | 0                        | 3,689                     | 0                                  | 165,319                | 0   | 12,768                   | 15,705                    | 35,933                             | 0                      | 0  | (70,544)                       | 129,218                 | 0                               | 58,674                             |
|   | School District 552C   | (59,770)                 | 0                        | 468                       | 0                                  | 30,322                 | 0   | 1,620                    | 1,992                     | 4,558                              | 0                      | 0  | (8,949)                        | 21,736                  | 0                               | 12,787                             |
| 3618 Sweet Home<br>3647 Scio School     | e School District 55   | (329,283)<br>(96,375)    | 0                        | 2,578<br>755              | 0                                  | 59,691<br>11.810       | 0   | 8,923<br>2,612           | 10,976<br>3,212           | 25,112<br>7,350                    | 7,502                  | 0  | (49,301)<br>(14,430)           | 36,796<br>4.157         | 0                               | (12,505)<br>(10,273)               |
|   | nvon School District   | (87.492)                 | 0                        | 685                       | 0                                  | 18.493                 | 0   | 2.371                    | 2.916                     | 6.672                              | 0,002                  | 0  | (13,100)                       | 11.442                  | 0                               | (1.658)                            |
| 3684 Ontario Sch                        |  | (348,852)                | 0                        | 2,731                     | 0                                  | 82,123                 | 0   | 9,454                    | 11,628                    | 26,604                             | 59,602                 | 0  | (52,231)                       | 33,762                  | 0                               | (18,469)                           |
| 3687 Juntura Gra                        |  | (9)                      | 0                        | 0                         | 0                                  |                        | 0   | 0                        | 0                         | 1                                  | 4                      | 0  | (1)                            | 151                     | 0                               | 150                                |
| 3694 Nyssa Scho<br>3696 Annex Elem      |  | (167,297)<br>(23,523)    | 0                        | 1,310<br>184              | 0                                  | 27,918                 | 0   | 4,534<br>637             | 5,577<br>784              | 12,759<br>1,794                    | 760<br>3.410           | 0  | (25,048)<br>(3,522)            | 20,987<br>(2,282        |                                 | (4,061)<br>(5,804)                 |
| 3707 Adrian Scho                        |  | (71,545)                 | 0                        | 560                       | 0                                  | 4,598                  | 0   | 1,939                    | 2,385                     | 5,456                              | 2,630                  | 0  | (10,712)                       | (574                    |                                 | (11,286)                           |
| 3709 Harper Scho                        | ool District 66  | (24,320)                 | 0                        | 190                       | 0                                  | 3,674                  | 0   | 659                      | 811                       | 1,855                              | 2,423                  | 0  | (3,641)                        | 477                     | 0                               | (3,164)                            |
| 3712 W W Jones                          |  | (515)                    | 0                        | 4                         | 0                                  | 0                      | 0   | 14                       | 17                        | 39                                 | 221                    | 0  | (77)                           | 322                     |                                 | 245                                |
| 3729 Jefferson So<br>3730 North Mario   |  | (139,612)<br>(422,046)   | 0                        | 1,093<br>3.305            | 0                                  | 17,745<br>32,464       | 0   | 3,783<br>11.437          | 4,654<br>14.068           | 10,647<br>32,186                   | 1,127                  | 0  | (20,903)<br>(63,190)           | 10,920<br>5.032         |                                 | (9,983)<br>(58,158)                |
| 3735 Salem-Keize                        |  | (6,704,356)              | 0                        | 52,494                    | 0                                  | 1,083,118              |   | 181,683                  | 223,476                   | 511,293                            | 17,567                 | 0  | (1,003,793)                    | 726,828                 | 0                               | (276,965)                          |
| 3750 St Paul Scho                       | nool District  | (46,444)                 | 0                        | 364                       | 0                                  | 13,238                 | 0   | 1,259                    | 1,548                     | 3,542                              | 2,680                  | 0  | (6,954)                        | 5,995                   |                                 | (959)                              |
| 3780 Mt Angel Sc                        |  | (132,494)                | 0                        | 1,037                     | 0                                  | 4,723                  |   | 3,590                    | 4,416                     | 10,104                             | 11,521                 | 0  | (19,837)                       | (1,528                  |                                 | (21,365)                           |
| 3786 Woodburn 9<br>3809 Morrow Cou      |  | (1,055,763)<br>(436,068) | 0                        | 8,266<br>3,414            | 0                                  | 137,406<br>52,570      |   | 28,610<br>11,817         | 35,192<br>14,535          | 80,515<br>33,256                   | 25,808<br>27,913       | 0  | (158,071)<br>(65,289)          | 61,079<br>10,881        | 0                               | (96,992)<br>(54,408)               |
| 3818 Portland Pul                       |  | (18,153,137)             | 0                        | 142,136                   | 0                                  | 132,206                |   | 491,937                  | 605,097                   | 1,384,409                          | 3,720,929              | ő  | (2,717,933)                    | (2,109,320              | ) 0                             | (4,827,253)                        |
| 3820 Parkrose Sc                        |  | (375,406)                | 0                        | 2,939                     | 0                                  | 104,229                |   | 10,173                   | 12,513                    | 28,629                             | 0                      | 0  | (56,207)                       | 74,593                  |                                 | 18,386                             |
| 3824 Reynolds So                        |  | (1,768,062)              | 0                        | 13,844                    | 0                                  | 376,571                | 0   | 47,913                   | 58,935                    | 134,837                            | 0                      | 0  | (264,719)                      | 208,601                 | 0                               | (56,118)                           |
| 3842 Corbett Sch<br>3843 David Dougl    |  | (99,658)<br>(2,209,869)  | 0                        | 780<br>17,303             | 0                                  | 11,340<br>336,976      | 0   | 2,701<br>59,886          | 3,322<br>73,661           | 7,600<br>168,531                   | 0                      | 0  | (14,921)<br>(330,867)          | 18,023<br>201,154       | 0                               | 3,102<br>(129,713)                 |
| 3847 Riverdale So                       |  | (137.323)                | 0                        | 1,075                     | 0                                  | 34.594                 | 0   | 3,721                    | 4.577                     | 10.473                             | 0                      | 0  | (20,560)                       | 14.395                  | 0                               | (6.165)                            |
| 3850 Dallas Scho                        | ool District   | (525,661)                | 0                        | 4,116                     | 0                                  | 51,594                 | 0   | 14,245                   | 17,522                    | 40,088                             | 2,176                  | 0  | (78,703)                       | 25,685                  |                                 | (53,018)                           |
| 3859 Central Scho                       |  | (494,961)                | 0                        | 3,875                     | 0                                  | 39,282                 | 0   | 13,413                   | 16,499                    | 37,747                             | 0                      | 0  | (74,107)                       | 27,689                  |                                 | (46,418)                           |
| 3865 Perrydale So<br>3887 Falls City So |  | (57,450)<br>(34,312)     | 0                        | 450<br>269                | 0                                  | 646                    | 0   | 1,557<br>930             | 1,915<br>1,144            | 4,381<br>2,617                     | 3,262<br>6,797         |  | (8,602)<br>(5,137)             | (1,467<br>603           | ) 0                             | (10,069)<br>(4,534)                |
| 3902 Tillamook Pi                       |  | (243.451)                | 0                        | 1.906                     | 0                                  | 56.685                 |   | 6.597                    | 8.115                     | 18.566                             | 10,700                 |  | (36.450)                       | 41.303                  | 0                               | 4,853                              |
| 3920 Neah-Kah-N                         |  | (209,327)                | 0                        | 1,639                     | 0                                  | 19,873                 | 0   | 5,673                    | 6,977                     | 15,964                             | 0                      | 0  | (31,341)                       | 8,982                   |                                 | (22,359)                           |
| 3927 Echo Schoo                         |  | (82,419)                 | 0                        | 645                       | 0                                  | 0                      | 0   | 2,234                    | 2,747                     | 6,286                              | 22,758                 | 0  | (12,340)                       | (11,292                 | ) 0                             | (23,632)                           |
| 3928 Umatilla Sch<br>3931 Pendleton S   |  | (187,870)<br>(716,822)   | 0                        | 1,471<br>5,613            | 0                                  | 8.058                  | 0   | 5,091<br>19,425          | 6,262<br>23,894           | 14,327<br>54,667                   | 23,406<br>55,924       | 0  | (28,128)<br>(107,324)          | 1,997<br>(38,373        | , 0                             | (26,131)<br>(145,697)              |
|   | ston School District 29Rj  | (174,594)                | 0                        | 1,367                     | 0                                  | 10,926                 | 0   | 4,731                    | 5,820                     | 13,315                             | 24,501                 | 0  | (26,141)                       | (13,235                 |                                 | (39,376)                           |
| 3942 Stanfield Sc                       |  | (71,134)                 | 0                        | 557                       | 0                                  | 10,486                 | 0   | 1,928                    | 2,371                     | 5,425                              | 3,752                  |  | (10,650)                       | 5,361                   | 0                               | (5,289)                            |
| 3944 Ukiah School                       |  | (18,455)                 | 0                        | 145                       | 0                                  | 2,890                  |   | 500                      | 615                       | 1,407                              | 2,125                  |  | (2,763)                        | (447                    |                                 | (3,210)                            |
| 3957 Helix School<br>3958 Pilot Rock S  |  | (27,036)<br>(47,099)     | 0                        | 212<br>369                | 0                                  | 717<br>9.286           | 0   | 733<br>1,276             | 901<br>1.570              | 2,062<br>3,592                     | 2,666                  |  | (4,048)<br>(7,052)             | (88)<br>5,600           |                                 | (4,136)<br>(1,452)                 |
| 3965 La Grande F                        |  | (295,607)                | 0                        | 2,315                     | 0                                  | 115,935                | 0   | 8,011                    | 9,853                     | 22,544                             | 0                      | 0  | (44,259)                       | 57,805                  |                                 | 13,546                             |
| 3966 Union Coun                         | nty School District  | (70,776)                 | 0                        | 554                       | 0                                  | 10,480                 | 0   | 1,918                    | 2,359                     | 5,398                              | 0                      | 0  | (10,597)                       | 3,040                   | 0                               | (7,557)                            |
| 3967 North Powd                         |  | (69,669)                 | 0                        | 545                       | 0                                  | 4,922                  |   | 1,888                    | 2,322                     | 5,313                              | 3,686                  | 0  | (10,431)                       | (1,122                  |                                 | (11,553)                           |
| 3969 Imbler Scho<br>3970 Cove School    |  | (89,767)<br>(48,769)     | 0                        | 703<br>382                | 0                                  | 6,957<br>13,219        |   | 2,433<br>1.322           | 2,992<br>1.626            | 6,846<br>3,719                     | 13,564                 | 0  | (13,440)<br>(7,302)            | (5,242<br>6.133         | ) 0                             | (18,682)<br>(1,169)                |
| 3973 Elgin Schoo                        |  | (46,853)                 | 0                        | 367                       | ő                                  | 2,827                  |   | 1,270                    | 1,562                     | 3,573                              | 2,907                  | ő  | (7,015)                        | 2,363                   | ő                               | (4,652)                            |
| 3986 Joseph Sch                         |  | (60,929)                 | 0                        | 477                       | 0                                  | 5,447                  | 0   | 1,651                    | 2,031                     | 4,647                              | 1,778                  | 0  | (9,122)                        | (46                     | ) 0                             | (9,168)                            |
| 3990 Wallowa Sci                        |  | (20,232)                 | 0                        | 158                       | 0                                  | 11,447                 |   | 548                      | 674                       | 1,543                              | 0                      | 0  | (3,029)                        | 7,454                   | 0                               | 4,425                              |
| 3993 Enterprise S<br>4003 Troy School   |  | (64,158)                 | 0                        | 502                       | 0                                  | 11,289                 |   | 1,739                    | 2,139                     | 4,893                              | 975<br>0               | 0  | (9,606)                        | 4,335<br>424            | 0                               | (5,271)<br>424                     |
| 4012 Dufur School                       |  | (69,550)                 | 0                        | 545                       | 0                                  | 0                      | 0   | 1,885                    | 2,318                     | 5,304                              | 8,862                  | 0  | (10,413)                       | (3,643                  | ) 0                             | (14,056)                           |
| 4034 Gaston Pub                         |  | (72,231)                 | 0                        | 566                       | 0                                  | 16,381                 | 0   | 1,957                    | 2,408                     | 5,509                              | 4,727                  | 0  | (10,815)                       | 9,840                   |                                 | (975)                              |
| 4035 Banks Scho<br>4062 Beaverton S     |  | (164,954)<br>(7,833,284) | 0                        | 1,292<br>61,333           | 0                                  | 2,820<br>262,887       | 0   | 4,470<br>212,276         | 5,498<br>261.106          | 12,580<br>597.388                  | 0                      | 0  | (24,697)<br>(1,172,819)        | 2,776<br>291,280        |                                 | (21,921)<br>(881,539)              |
| 4109 Spray School                       |  | (46,963)                 | 0                        | 368                       | 0                                  | 202,007                | 0   | 1,273                    | 1,565                     | 3,582                              | 17,704                 |  | (7,031)                        | (10,628                 |                                 | (17,659)                           |
| 4114 Fossil School                      |  | (41,679)                 | 0                        | 326                       | 0                                  | 10,728                 | 0   | 1,129                    | 1,389                     | 3,179                              | 7,688                  |  | (6,240)                        | (2,015                  |                                 | (8,255)                            |
| 4135 Newberg Sc                         |  | (808,043)                | 0                        | 6,327                     | 0                                  | ,                      | 0   | 21,897                   | 26,934                    | 61,624                             | 0                      | 0  | (120,982)                      | 71,191                  | 0                               | (49,791)                           |
| 4142 McMinnville<br>4144 Sheridan Sc    |  | (1,057,521)              | 0                        | 8,280<br>760              | 0                                  | 174,395<br>19.059      |   | 28,658<br>2.629          | 35,250<br>3,234           | 80,649<br>7.398                    | 4,451<br>0             | 0  | (158,335)<br>(14,524)          | 109,644<br>14.026       | 0                               | (48,691)<br>(498)                  |
| 4144 Sheridan Sc<br>4166 Yamhill-Carl   |  | (97,007)<br>(143,936)    | 0                        | 760<br>1,127              | 0                                  | 19,059                 |   | 2,629<br>3,901           | 3,234<br>4,798            | 7,398<br>10,977                    | 0<br>6,151             | 0  | (14,524)<br>(21,551)           | 14,026<br>11,007        | 0                               | (498)<br>(10,544)                  |
|   | ty Education Service District  | (22,095)                 | 0                        | 173                       | ő                                  | 2,446                  | 0   | 599                      | 736                       | 1,685                              | 3,668                  |  | (3,308)                        | (1,074                  |                                 | (4,382)                            |
| 4220 Jefferson Co                       | ounty Education Service District                                     | (26,436)                 | 0                        | 207                       | 0                                  | 4,288                  | 0   | 716                      | 881                       | 2,016                              | 0                      | 0  | (3,958)                        | 2,828                   |                                 | (1,130)                            |
|   | ain Education Service District                                       | (307,161)                | 0                        | 2,405                     | 0                                  | 14,672                 | 0   | 8,324                    | 10,239                    | 23,425                             | 0                      | 0  | (45,989)                       | 14,517                  | 0                               | (31,472)                           |
| 4224 Wallowa Co<br>4226 North Centra    | ounty Region 18<br>ral Education Service District                    | (43,601)<br>(30,171)     | 0                        | 341<br>236                | 0                                  | 3,688<br>1,425         |   | 1,182<br>818             | 1,453<br>1,006            | 3,325<br>2.301                     | 0<br>8.365             | 0  | (6,528)<br>(4,517)             | 684<br>(4,026           | ) 0                             | (5,844)<br>(8,543)                 |
|   | at Education Service District st Education Service District Region 7 | (159,380)                | 0                        | 1,248                     | 0                                  |                        | 0   | 4,319                    | 5,313                     | 12,155                             | 2,860                  | 0  | (23,863)                       | 3,160                   |                                 | (20,703)                           |
|   | lucation Service District  | (220,106)                | 0                        | 1,723                     | 0                                  | 36,291                 | 0   | 5,965                    | 7,337                     | 16,786                             | 22,767                 | 0  | (32,955)                       | 26,255                  | 0                               | (6,700)                            |
| izor Douglas za                         |  | (588 873)                | 0                        | 4.611                     | 0                                  | 108.709                | 0   | 15.958                   | 19.629                    | 44.909                             | 33,261                 | 0  | (88,168)                       | 69.179                  | 0                               | (18.989)                           |
| 4238 Multnomah I                        | Education Service District<br>t Education Service District           | (485,261)                |                          | 3,800                     | -                                  | 44,108                 |   | 13,150                   | 16,175                    | 37,007                             | 47,074                 | 0  | (72,655)                       | (4,489                  |                                 | (77,144)                           |

|                                      |   | (355,335,158)                             | 0                              | 2,782,222<br>Defe | 0<br>erred Outflows of R | 29,014,817<br>esources | 0   | 0,020,020                      | 11,844,374       | 27,098,866<br>Deferred Inflows of F | 29,014,816<br>Resources | 0   | (53,201,660)                    | OPER I                         | 0<br>Expense    | (53,201,678)          |
|--------------------------------------|---|---|--------------------------------|-------------------|--------------------------|------------------------|---|--------------------------------|------------------|-------------------------------------|-------------------------|---|---------------------------------|--------------------------------|-----------------|-----------------------|
|                                      |   |   |                                | Dele              | Differences              | esources               |   | -                              |                  | Differences                         | (coources               |   |                                 |                                | Expense         |                       |
|                                      |   |   | Differences                    |                   | between Projected        |                        | Differences between                               | Differences                    |                  | between Projected                   |                         | Differences between                               |                                 | Amortization of                | Amortization of |                       |
| Employer                             |   | Employer Net OPEB<br>Liability/(Asset) at | between Expected<br>and Actual | Changes in        | and Actual<br>Investment | Changes in<br>Employer | Employer Contributions<br>and Proportionate Share | between Expected<br>and Actual | Changes in       | and Actual<br>Investment            | Changes in<br>Employer  | Employer Contributions<br>and Proportionate Share | Employer Share of<br>Collective | Employer-Specific<br>Change in | Differences in  | Employer Total        |
| Number                               | Employer Name   | MD  | Experience                     | Assumptions       | Earnings                 | Proportion             | of Contributions                                  | Experience                     | Assumptions      | Earnings                            | Proportion              | of Contributions                                  | Expense/(Income)                | Proportion                     | Contributions   | Expense/(Income)      |
|                                      | e Education Service District<br>n School District 8R                      | (608,173)<br>(759,282)                    | 0                              | 4,762<br>5.945    | 0                        | 41,262<br>78,246       | 0   | 16,481<br>20,576               | 20,272<br>25,309 | 46,381<br>57,905                    | 47,376                  | 0   | (91,057)<br>(113,682)           | (2,439)<br>55,319              | 0               | (93,496)<br>(58,363)  |
|                                      | as Education Service District   | (456,092)                                 | 0                              | 3,571             | 0                        | 48,892                 | 0   | 12,360                         | 15,203           | 34,783                              | 0                       | 0   | (68,287)                        | 31,883                         | 0               | (36,404)              |
| 4260 Greater Alb                     | lbany School District 8J  | (1,320,209)                               | 0                              | 10,337            | 0                        | 255,539                | 0   | 35,777                         | 44,006           | 100,683                             | 0                       | 0   | (197,665)                       | 177,337                        | 0               | (20,328)              |
| 4268 Lake Oswe<br>4270 Silver Falls  | vego School District  | (1,161,095)<br>(675,452)                  | 0                              | 9,091<br>5,289    | 0                        | 208,132<br>88,014      | 0   | 31,465<br>18,304               | 38,703<br>22,515 | 88,548<br>51,512                    | 0<br>17,115             | 0   | (173,842)<br>(101,130)          | 127,803<br>35,244              | 0               | (46,039)<br>(65,886)  |
|                                      | s School District<br>Education Service District Region 14                 | (675,452)<br>(68,614)                     | 0                              | 5,289             | 0                        | 88,014                 | 0   | 18,304                         | 22,515           | 51,512                              | 15,051                  | 0   | (101,130)                       | 35,244<br>(4.684)              | 0               | (14,957)              |
| 4272 Linn-Bento                      | on-Lincoln Education Service District                                     | (395,855)                                 | 0                              | 3,099             | ō                        | 42,528                 | 0   | 10,727                         | 13,195           | 30,189                              | 0                       | 0   | (59,268)                        | 23,292                         | 0               | (35,976)              |
| 4273 Double O S                      |   | (1,977)                                   | 0                              | 15                | 0                        | 0                      | 0   | 54<br>7,504                    | 66               | 151                                 | 848<br>2,231            | 0   | (296)                           | (303)<br>9,605                 | 0               | (599)                 |
| 4276 Lane Coun                       | Inty Education Service District   | (276,898)<br>(19,399)                     | 0                              | 2,168<br>152      | 0                        | 21,616                 | 0   | 7,504<br>526                   | 9,230<br>647     | 21,117<br>1,479                     | 3,401                   | 0   | (41,458)<br>(2,904)             | 9,605                          | 0               | (31,853)<br>(3,849)   |
| 4279 St Helens S                     | School District 502   | (604,160)                                 | Ö                              | 4,730             | ő                        | ő                      | Ö   | 16,372                         | 20,138           | 46,075                              | 65,532                  | 0   | (90,456)                        | (36,310)                       |                 | (126,766)             |
|                                      | t Regional Education Service District                                     | (1,044,918)                               | 0                              | 8,182             | 0                        | 100,148                | 0   | 28,316                         | 34,830           | 79,688                              | 216,943                 | 0   | (156,448)                       | (36,532)                       |                 | (192,980)             |
|                                      | Oregon Education Service District<br>School District 549C                 | (391,621)<br>(1,675,302)                  | 0                              | 3,066<br>13,117   | 0                        | 44,710<br>100,614      | 0   | 10,613<br>45,399               | 13,054<br>55,843 | 29,866<br>127,763                   | 78,818                  | 0   | (58,634)<br>(250,830)           | (15,617)<br>99,800             | 0               | (74,251)<br>(151,030) |
| 4291 Dayton Pul                      |   | (205,750)                                 | Ö                              | 1,611             | ő                        | 24,569                 | Ö   | 5,576                          | 6,858            | 15,691                              | 18,428                  | Ö   | (30,805)                        | 1,824                          | ő               | (28,981)              |
|                                      | nty Education Service District  | (32,205)                                  | 0                              | 252               | 0                        | 12,867                 | 0   | 873                            | 1,073            | 2,456                               | 5,812                   | 0   | (4,822)                         | (384)                          | 0               | (5,206)               |
|                                      | ducation Service District Region XVII<br>ounty Education Service District | (32,842)<br>(67.019)                      | 0                              | 257<br>525        | 0                        | 2,930<br>11.020        | 0   | 890<br>1.816                   | 1,095<br>2,234   | 2,505<br>5.111                      | 3,241<br>539            | 0   | (4,917)<br>(10.034)             | 208<br>4.052                   | 0               | (4,709)<br>(5,982)    |
| 4306 Amity Scho                      |   | (163,168)                                 | 0                              | 1,278             | 0                        | 15,605                 | 0   | 4,422                          | 5,439            | 12,444                              | 0                       | 0   | (24,430)                        | 6,670                          | 0               | (17,760)              |
| 4309 Scappoose                       | se School District  | (233,675)                                 | 0                              | 1,830             | 0                        | 52,192                 | 0   | 6,332                          | 7,789            | 17,821                              | 0                       | 0   | (34,986)                        | 41,073                         | 0               | 6,087                 |
| 4311 Redmond :<br>4312 Reedsport     | School District 2J  | (1,198,082)<br>(81,423)                   | 0                              | 9,381<br>638      | 0                        | 160,477<br>10.611      | 0   | 32,467<br>2,207                | 39,936<br>2,714  | 91,369<br>6.210                     | 13,514<br>2,306         | 0   | (179,380)<br>(12,191)           | 81,424<br>8.170                | 0               | (97,956)<br>(4,021)   |
|                                      | ove School District   | (1,023,264)                               | 0                              | 8.012             | 0                        | 21.607                 | 0   | 27.730                         | 34.108           | 78.037                              | 2,300                   | 0   | (153,206)                       | 35.752                         | 0               | (117,454)             |
|                                      | School District 30J   | (116,598)                                 | 0                              | 913               | 0                        | 21,773                 | 0   | 3,160                          | 3,887            | 8,892                               | 3,229                   | 0   | (17,457)                        | 14,344                         | 0               | (3,113)               |
| 4315 John Day S                      |   | (133,410)<br>(2,294,118)                  | 0                              | 1,045<br>17,963   | 0                        | 19,091<br>381,216      | 0   | 3,615<br>62,169                | 4,447<br>76,470  | 10,174<br>174.956                   | 16,912<br>0             | 0   | (19,974)<br>(343,481)           | (2,604)<br>187.192             | 0               | (22,578)<br>(156,289) |
|                                      | alatin School District 23J<br>d School District 88J                       | (2,294,118) (825,219)                     | 0                              | 6,461             | 0                        | 109.307                | 0   | 22,363                         | 27,507           | 62,934                              | 0                       | 0   | (343,481)                       | 65,377                         | 0               | (156,289)             |
| 4320 Rainier Sch                     | chool District 13   | (96,747)                                  | 0                              | 758               | 0                        | 31,393                 | 0   | 2,622                          | 3,225            | 7,378                               | 0                       | 0   | (14,485)                        | 23,361                         | 0               | 8,876                 |
|                                      | ckamas School District 12<br>School District 108                          | (3,573,758)                               | 0                              | 27,982<br>1.840   | 0                        | 382,316<br>47.788      | 0   | 96,846<br>6.367                | 119,124<br>7.832 | 272,545<br>17.918                   | 0                       | 0   | (535,072)                       | 131,566<br>34,491              | 0               | (403,506)<br>(686)    |
|                                      | al School District 28   | (1,147,378)                               | 0                              | 1,840<br>8,984    | 0                        | 47,788<br>285,253      | 0   | 31,093                         | 7,832<br>38,245  | 17,918<br>87,502                    | 6,969                   | 0   | (35,177)<br>(171,788)           | 133,863                        | 0               | (37,925)              |
|                                      | ounty School District 3   | (106,266)                                 | Ö                              | 832               | ő                        | 26,397                 | Ö   | 2,880                          | 3,542            | 8,104                               | 13,476                  | Ö   | (15,910)                        | 13,000                         | ő               | (2,910)               |
|                                      | alley School District 3   | (14,338)                                  | 0                              | 112               | 0                        | 19,840                 | 0   | 389                            | 478              | 1,093                               | 8,613                   | 0   | (2,147)                         | 3,545                          | 0               | 1,398                 |
| 4329 Gervais Sc<br>4330 Vale School  |   | (201,753)<br>(163,590)                    | 0                              | 1,580<br>1,281    | 0                        | 22,876<br>24,902       | 0   | 5,467<br>4,433                 | 6,725<br>5,453   | 15,386<br>12.476                    | 18.367                  | 0   | (30,207)                        | 10,032<br>7.613                | 0               | (20,175)<br>(16,880)  |
| 4331 Molalla Riv                     |   | (421,397)                                 | Ö                              | 3,299             | ő                        | 81,852                 | Ö   | 11,420                         | 14,046           | 32,137                              | 11,170                  | Ö   | (63,093)                        | 39,097                         | ő               | (23,996)              |
|                                      | -Barlow School District 10  | (1,940,947)                               | 0                              | 15,197            | 0                        | 312,932                | 0   | 52,598                         | 64,697           | 148,022                             | 0                       | 0   | (290,603)                       | 149,273                        | 0               | (141,330)             |
| 4333 Canby Sch<br>4334 Cascade S     |   | (902,562)<br>(438.888)                    | 0                              | 7,067<br>3.436    | 0                        | 135,896<br>51,124      | 0   | 24,459<br>11,894               | 30,085<br>14,629 | 68,832<br>33,471                    | 0<br>20,084             | 0   | (135,134)<br>(65,711)           | 59,427<br>12.573               | 0               | (75,707)<br>(53,138)  |
|                                      | eewater Unified School District 7   | (234,795)                                 | 0                              | 1,838             | 0                        | 56,685                 | 0   | 6,363                          | 7,826            | 17,906                              | 0                       | 0   | (35,154)                        | 35,080                         | ő               | (74)                  |
|                                      | Valley School District 101  | (141,352)                                 | 0                              | 1,107             | 0                        | 15,308                 | 0   | 3,831                          | 4,712            | 10,780                              | 30,977                  | 0   | (21,164)                        | (8,874)                        |                 | (30,038)              |
|                                      | County School District<br>ers U J School District                         | (49,095)<br>(691,318)                     | 0                              | 384<br>5,413      | 0                        | 4,031<br>253,685       | 0   | 1,330<br>18,734                | 1,636<br>23,044  | 3,744<br>52,722                     | 6,154                   | 0   | (7,351)<br>(103,506)            | (1,323)<br>123,972             | 0               | (8,674)<br>20,466     |
|                                      | Community School District   | (539,507)                                 | 0                              | 4,224             | 0                        | 117,544                | 0   | 14,620                         | 17,983           | 41,144                              | 0                       | 0   | (80,776)                        | 74,960                         | 0               | (5,816)               |
| 4340 Monroe So                       | ichool District 1J  | (42,875)                                  | 0                              | 336               | 0                        | 13,571                 | 0   | 1,162                          | 1,429            | 3,270                               | 0                       | 0   | (6,419)                         | 10,485                         | 0               | 4,066                 |
| 4341 Hillsboro S                     | School District 1J<br>htiam School District 29J                           | (3,166,177)<br>(294,406)                  | 0                              | 24,791<br>2,305   | 0                        | 688,525<br>53,563      | 0   | 85,801<br>7,978                | 105,538<br>9,813 | 241,462<br>22,452                   | 0                       | 0   | (474,048)<br>(44,079)           | 475,163<br>34,930              | 0               | 1,115<br>(9,149)      |
|                                      | g Sschool District 7  | (105,745)                                 | 0                              | 828               | 0                        | 03,303                 | 0   | 2,866                          | 3,525            | 8,064                               | 18,057                  | 0   | (15,832)                        | 1,895                          | 0               | (13,937)              |
| 4344 South Was                       | asco County School District 1   | (28,805)                                  | 0                              | 226               | 0                        | 19,849                 | 0   | 781                            | 960              | 2,197                               | 0                       | 0   | (4,313)                         | 10,798                         | 0               | 6,485                 |
| 4345 Oregon Tra<br>4346 Knappa So    | rail School District 46   | (583,610)<br>(58.690)                     | 0                              | 4,570<br>460      | 0                        | 97,844<br>9,850        | 0   | 15,815<br>1,590                | 19,453<br>1,956  | 44,508<br>4.476                     | 24,593<br>3,133         | 0   | (87,379)<br>(8,787)             | 52,855<br>8,058                | 0               | (34,524)<br>(729)     |
|                                      | e School District 6J  | (67,955)                                  | 0                              | 532               | 0                        | 9,085                  | 0   | 1,842                          | 2,265            | 5,182                               | 0,133                   | 0   | (10,174)                        | 13,976                         | 0               | 3,802                 |
| 4348 Lourdes Cl                      | Charter School  | (4,151)                                   | 0                              | 33                | 0                        | 308                    | 0   | 112                            | 138              | 317                                 | 0                       | 0   | (621)                           | 178                            | 0               | (443)                 |
| 4350 Ridgeline N<br>4351 The Village |   | (15,485)                                  | 0                              | 121<br>0          | 0                        | 3,086<br>1,544         | 0   | 420<br>0                       | 516<br>0         | 1,181<br>0                          | 0                       | 0   | (2,318)                         | 2,934<br>1,585                 | 0               | 616<br>1,585          |
| 4351 The Village<br>4352 Armadillo T |   | (3.183)                                   | 0                              | 25                | 0                        | 1,544                  | 0   | 86                             | 106              | 243                                 | 604                     | 0   | (477)                           |                                | 0               | 576                   |
| 4354 Opal Chart                      |   | (1,776)                                   | 0                              | 14                | ō                        | 2,135                  | 0   | 48                             | 59               | 135                                 | 406                     | 0   | (266)                           | 1,260                          | 0               | 994                   |
|                                      | ers Charter School<br>te Valley Charter School                            | 0   | 0                              | 0                 | 0                        | 4,060                  | 0   | 0                              | 0                | 0                                   | 0                       | 0   | 0                               | 4,914                          | 0               | 4,914                 |
|                                      | te Valley Charter School<br>ley Charter School                            | (17,501)                                  | 0                              | 137               | 0                        | 0<br>214               | 0   | 474<br>0                       | 583<br>0         | 1,335<br>0                          | 4,575<br>0              | 0   | (2,620)                         | 146<br>389                     | 0               | (2,474)<br>389        |
| 4363 Multisenso                      | ory Learning Academy  | (25,310)                                  | 0                              | 198               | 0                        | 3,297                  | 0   | 686                            | 844              | 1,930                               | 0                       | 0   | (3,790)                         | 6,222                          | 0               | 2,432                 |
| 4365 Mitch Char                      |   | (19,463)                                  | 0                              | 152               | 0                        | 17,950                 | 0   | 527                            | 649              | 1,484                               | 6,325                   | 0   | (2,914)                         | 3,574                          | 0               | 660                   |
|                                      | ge Charter School<br>ademy Charter School                                 | (6,909)<br>(7,167)                        | 0                              | 54<br>56          | 0                        | 2,159<br>14,351        | 0   | 187<br>194                     | 230<br>239       | 527<br>547                          | 1,516                   | 0   | (1,034)<br>(1,073)              | 3,970<br>20,212                | 0               | 2,936<br>19,139       |
| 4369 Trillium Ch                     |   | 0   | 0                              | 0                 | 0                        | 9,783                  | 0   | 0                              | 0                | 0                                   | 0                       | 0   | 0                               | 9,089                          | 0               | 9,089                 |
|                                      | Street Charter School, Inc.   | (11,077)                                  | 0                              | 87                | 0                        | 1,721                  | 0   | 300                            | 369              | 845                                 | 691                     | 0   | (1,658)                         | 484                            | 0               | (1,174)               |
| 4371 The Lighth                      | house School<br>Japanese School Foundation                                | (8,335)<br>(2.883)                        | 0                              | 65<br>23          | 0                        | 8,828<br>1.006         | 0   | 226<br>78                      | 278<br>96        | 636<br>220                          | 663<br>500              | 0   | (1,248)<br>(432)                | 6,320<br>948                   | 0               | 5,072<br>516          |
| 4374 Ione School                     |   | (2,883)                                   | 0                              | 23<br>421         | 0                        | 3,400                  | 0   | 1,458                          | 1,793            | 4,103                               | 1,585                   | 0   | (8,055)                         | (113)                          | 0               | (8,168)               |
| 4375 Eddyville C                     | Charter School  | (19,948)                                  | 0                              | 156               | ō                        | 5,580                  | 0   | 541                            | 665              | 1,521                               | 2,882                   | 0   | (2,987)                         | 2,431                          | ō               | (556)                 |
| 4270 F F                             | rs Community School   | (19,130)                                  | 0                              | 150               | 0                        | 5,955<br>5,747         | 0   | 518                            | 638              | 1,459<br>946                        | 0                       | 0   | (2,864)<br>(1,856)              | 5,240                          | 0               | 2,376<br>2,805        |
| 4376 Four Rivers<br>4378 Mosier Cor  | annous miles Cale and   | (12,399)                                  |                                | 97                |                          |                        |   | 336                            | 413              |                                     | 0                       |   |                                 | 4.661                          |                 |                       |



| Total for all entities                 |  | (355,335,158)           | 0                     | 2,782,222                 | 0<br>erred Outflows of R | 29,014,817             | 0  | 9,629,320                | 11,844,374                | 27,098,866                         | 29,014,816             | 0  | (53,201,660)                   | (18                     |                                 | (53,201,678)                       |
|--|--|-------------------------|-----------------------|---------------------------|--------------------------|------------------------|--|--------------------------|---------------------------|------------------------------------|------------------------|--|--------------------------------|-------------------------|---------------------------------|------------------------------------|
|  |  |                         |                       | Det                       | Differences              | esources               |  |                          |                           | Deferred Inflows of<br>Differences | Resources              |  | -                              | OPEB                    | Expense                         |                                    |
|  |  |                         | Differences           |                           | between Projected        |                        | Differences between                      | Differences              |                           | between Projected                  |                        | Differences between                      |                                | Amortization of         |                                 |                                    |
|  |  | Employer Net OPEB       | between Expected      |                           | and Actual               | Changes in             | Employer Contributions                   | between Expected         |                           | and Actual                         | Changes in             | Employer Contributions                   |                                |                         | Employer-Specific               |                                    |
| Employer<br>Number                     | Employer Name  | Liability/(Asset) at MD | and Actual Experience | Changes in<br>Assumptions | Investment<br>Earnings   | Employer<br>Proportion | and Proportionate Share of Contributions | and Actual<br>Experience | Changes in<br>Assumptions | Investment<br>Earnings             | Employer<br>Proportion | and Proportionate Share of Contributions | Collective<br>Expense/(Income) | Change in<br>Proportion | Differences in<br>Contributions | Employer Total<br>Expense/(Income) |
| 4380 The Emerso                        |  | (4,167)                 | 0                     | 33                        | 0                        | 1,318                  | 0 0011111111111111111111111111111111111  | 113                      | 139                       | 318                                | 1.596                  | 0  | (624)                          | 1.498                   | 0                               | 874                                |
| 4381 North Waso                        | co County School District 21                             | (370,623)               | 0                     | 2,902                     | 0                        | 105,797                | 0  | 10,044                   | 12,354                    | 28,265                             | 0                      | 0  | (55,491)                       | 63,746                  | 0                               | 8,255                              |
| 4382 Self Enhand                       |  | 0                       | 0                     | 0                         | 0                        | 0                      | 0  | 0                        | 0                         | 0                                  | 0                      | 0  | 0                              | 0                       | 0                               | 0                                  |
| 4383 City View Cl<br>4386 Nixyaawii Co |  | (12,769)                | 0                     | 100                       | 0                        | 1,994                  | 0  | 0<br>346                 | 426                       | 974                                | 0<br>1,991             | 0  | (1,912)                        | 3,795<br>(167           |                                 | 3,795<br>(2,079)                   |
| 4388 West Lane                         |  | (10,996)                | 0                     | 86                        | 0                        | 5,389                  | 0  | 298                      |                           | 839                                | 2,166                  | 0  | (1,646)                        | 1,495                   |                                 | (151)                              |
|  | nnections Academy  | (152,062)               | 0                     | 1,191                     | 0                        | 37,619                 | 0  | 4,121                    |                           | 11,597                             | 102                    | 0  | (22,767)                       | 32,443                  |                                 | 9,676                              |
| 4392 Eagleridge I                      | High School<br>eights Public Charter School              | (12,175)<br>(8,407)     | 0                     | 95<br>66                  | 0                        | 4,588<br>2,012         | 0  | 330<br>228               |                           | 929<br>641                         | 5,037<br>1,553         | 0  | (1,823)                        | 2,311<br>2.641          |                                 | 488<br>1,382                       |
| 4396 Sweet Hom                         |  | (4,866)                 | 0                     | 38                        | 0                        | 2,012                  | 0  | 132                      |                           | 371                                | 2,087                  | 0  | (1,259)<br>(729)               | 2,041                   |                                 | 1,362                              |
|  | r Environmental Sciences School                          | (20,972)                | ō                     | 164                       | 0                        | 1,207                  | 0  | 568                      |                           | 1,599                              | 3,181                  | 0  | (3,140)                        | 100                     | 0                               | (3,040                             |
| 4400 Phoenix Scl                       |  | 0                       | 0                     | 0                         | 0                        | 10,763                 | 0  | 0                        |                           | 0                                  | 1,932                  | 0  | 0                              | 5,214                   |                                 | 5,214                              |
| 4401 Ballston Cor                      |  | 0                       | 0                     | 0                         | 0                        | 600                    | 0  | 0                        |                           | 0                                  | 0                      | 0  | 0                              | 1,063<br>940            |                                 | 1,063<br>940                       |
| 4402 Sage Comn<br>4403 Portland Vill   |  | (16,863)                | 0                     | 132                       | 0                        | 8,625                  | 0  | 457                      |                           | 1,286                              | 406                    | 0  | (2,525)                        | 5,299                   |                                 | 2,774                              |
| 4404 Alliance Cha                      |  | (23,709)                | ő                     | 186                       | Ö                        | 7,552                  | 0  | 642                      | 790                       | 1,808                              | 0                      | Ö  | (3,550)                        | 6,127                   |                                 | 2,577                              |
|  | e Community School                                       | (5,287)                 | 0                     | 41                        | 0                        | 1,636                  | 0  | 143                      |                           | 403                                | 0                      | 0  | (792)                          | 3,487                   |                                 | 2,695                              |
|  | rail Public Charter School                               | (2,896)                 | 0                     | 23                        | 0                        | 1,317                  | 0  | 78<br>67                 | 97                        | 221                                | 1,241                  | 0  | (434)                          | 3,346<br>2.342          | 0                               | 2,912                              |
| 4408 Muddy Cree<br>4409 Southwest (    |  | (2,480)                 | 0                     | 19<br>0                   | 0                        | 2,287<br>1,835         | 0  | 67                       | 83<br>0                   | 189<br>0                           | 0                      | 0  | (371)                          | 2,342<br>3,841          |                                 | 1,971<br>3,841                     |
| 4410 Ace Acader                        |  | 0                       | o o                   | 0                         | 0                        | 0                      | 0  | o<br>o                   | 0                         | o o                                | 0                      | 0  | 0                              | 0,511                   | 0                               | 0,511                              |
| 4411 Sherwood 0                        |  | (12,398)                | 0                     | 97                        | 0                        | 1,987                  | 0  | 336                      |                           | 946                                | 0                      | 0  | (1,856)                        | 2,267                   |                                 | 411                                |
| 4412 Estacada W                        |  | (358,043)               | 0                     | 2,803                     | 0                        | 5,130                  | 0  | 9,703                    |                           | 27,305                             | 134,139                | 0  | (53,607)                       | (84,442                 |                                 | (138,049<br>899                    |
| 4413 Marcola Ear<br>4414 Marcola We    | rly College Academy                                      | 0                       | 0                     | 0                         | 0                        | 1,904<br>1.836         | 0  | 0                        | 0                         | 0                                  | 0                      | 0  | 0                              | 899<br>866              |                                 | 899<br>866                         |
|  | Clark Montessori Charter School                          | (9,515)                 | ő                     | 74                        | 0                        | 4,714                  | 0  | 258                      |                           | 726                                | 3,484                  | 0  | (1,425)                        | 6,977                   |                                 | 5,552                              |
| 4419 Silvies River                     |  | (17,149)                | 0                     | 134                       | 0                        | 2,946                  | 0  | 465                      |                           | 1,308                              | 785                    | 0  | (2,568)                        | 2,476                   |                                 | (92                                |
| 4420 Oregon Virt                       |  | (53,207)                | 0                     | 417                       | 0                        | 608                    | 0  | 1,442<br>1.554           |                           | 4,058                              | 457                    | 0  | (7,966)                        | 11,875                  |                                 | 3,909                              |
| 4422 Redmond P<br>4423 Molalla Rive    | Proficiency Academy                                      | (57,350)<br>(13,992)    | 0                     | 449<br>110                | 0                        | 13,617<br>5,337        | 0  | 1,554<br>379             |                           | 4,374<br>1,067                     | 1,519<br>5,995         | 0  | (8,587)<br>(2,095)             | 11,229<br>1,453         |                                 | 2,642<br>(642                      |
| 4424 The Ivy Sch                       |  | (13,332)                | 0                     | 0                         | 0                        | 4,529                  | 0  | 0                        | 0                         | 0                                  | 0,555                  | 0  | (2,033)                        | 5,457                   |                                 | 5,457                              |
| 4429 Clackamas                         | Web Academy  | (770)                   | 0                     | 6                         | 0                        | 8                      | 0  | 21                       |                           | 59                                 | 27                     | 0  | (115)                          | (63                     |                                 | (178                               |
| 4430 Clackamas                         |  | (912)                   | 0                     | 7                         | 0                        | 350                    | 0  | 25                       |                           | 70<br>172                          | 49<br>970              |  | (137)                          | 347<br>1,388            |                                 | 210                                |
| 4432 Renaissanc<br>4433 Powell Butte   | e Community Charter School                               | (2,260)<br>(1,659)      | 0                     | 18<br>13                  | 0                        | 940<br>6.414           | 0  | 61<br>45                 |                           | 172                                | 970                    | 0  | (338)                          | 1,388                   |                                 | 1,050<br>6,203                     |
| 4434 Logos Publi                       |  | (8,065)                 | o o                   | 63                        | 0                        | 7,942                  | 0  | 219                      | 269                       | 615                                | 0                      | 0  | (1,207)                        | 14,133                  |                                 | 12,926                             |
| 4435 Sunny Wolf                        |  | (4,480)                 | 0                     | 35                        | 0                        | 2,110                  | 0  | 121                      |                           | 342                                | 872                    | 0  | (671)                          | 2,287                   |                                 | 1,616                              |
|  | f Arts & Academics                                       | 0 (04.445)              | 0                     | 0                         | 0                        | 0                      | 0  | 0                        |                           | 0                                  | 0                      | 0  | 0                              | 179                     |                                 | 179                                |
| 4437 Center for A<br>4440 Sheridan Al  |  | (21,415)<br>(9,697)     | 0                     | 168<br>76                 | 0                        | 4,537<br>3,507         | 0  | 580<br>263               |                           | 1,633<br>739                       | 2,108<br>1,775         |  | (3,206)<br>(1,452)             | 2,045<br>1,899          |                                 | (1,161<br>447                      |
| 4441 Baker Web                         |  | (166,800)               | ō                     | 1,306                     | 0                        | 0                      | 0  | 4,520                    |                           | 12,721                             | 19,770                 | 0  | (24,974)                       | (3,435                  |                                 | (28,409                            |
| 4443 Knova Lean                        |  | 0                       | 0                     | 0                         | 0                        | 3,048                  | 0  | 0                        | 0                         | 0                                  | 0                      | 0  | 0                              | 5,641                   |                                 | 5,641                              |
|  | arson Academy, Inc.                                      | (18,687)                | 0                     | 146                       | 0                        | 3,390<br>5,376         | 0  | 506<br>32                | 623<br>40                 | 1,425<br>90                        | 3,130                  | 0  | (2,798)                        | 159<br>5,796            |                                 | (2,639                             |
|  | mmunity Charter School<br>anish Immersion Charter School | (1,187)<br>(21,470)     | 0                     | 168                       | 0                        | 4,467                  | 0  | 582                      |                           | 1,637                              | 2,986                  | 0  | (178)<br>(3,215)               | 2,613                   |                                 | 5,618<br>(602                      |
|  | arlow Web Academy  | (18,837)                | ő                     | 147                       | Ö                        | 10,474                 | 0  | 510                      |                           | 1,437                              | 5,205                  | Ö  | (2,820)                        | 7,514                   |                                 | 4,694                              |
| 4449 Mosier Midd                       | dle School   | 0                       | 0                     | 0                         | 0                        | 0                      | 0  | 0                        | 0                         | 0                                  | 0                      | 0  | 0                              | 0                       | 0                               | (                                  |
| 4450 Sauvie Islan                      | nd Academy<br>e Academy Charter School                   | (22,187)<br>(12,427)    | 0                     | 174<br>97                 | 0                        | 6,819                  | 0  | 601<br>337               |                           | 1,692<br>948                       | 0<br>2,317             | 0  | (3,322)                        | 3,906<br>196            |                                 | 584<br>(1,665                      |
|  | mbia Family School                                       | (4,376)                 | 0                     | 34                        | 0                        | 0                      | 0  | 119                      |                           | 334                                | 1.876                  | 0  | (655)                          | (472                    |                                 | (1,12                              |
| 4453 Woodland E                        | Educational Initiative                                   | (278)                   | ō                     | 2                         | 0                        | 1,697                  | 0  | 8                        | 9                         | 21                                 | 119                    | 0  | (42)                           | 3,441                   | 0                               | 3,399                              |
|  | mmersion Charter School                                  | 0                       | 0                     | 0                         | 0                        | 2,528                  | 0  | 0                        | 0                         | 0                                  | 0                      | 0  | 0                              | 5,168                   |                                 | 5,168                              |
| 4455 Hope Chine                        | ese Charter School<br>ool of Oregon Charter              | (12,142)<br>(33,981)    | 0                     | 95<br>266                 | 0                        | 2,027<br>2,489         | 0  | 329<br>921               |                           | 926<br>2,591                       | 3,547<br>3,486         | 0  | (1,818)<br>(5,088)             | 3,230<br>(311           |                                 | 1,412<br>(5,399                    |
|  | ual Education East                                       | (33,901)                | 0                     | 0                         | 0                        | 346                    | 0  | 0                        | 1,133                     | 2,391                              | 0,400                  | 0  | (5,000)                        | 491                     | , 0                             | 49                                 |
| 4458 Oregon Virt                       | ual Education West                                       | 0                       | 0                     | 0                         | 0                        | 346                    | 0  | 0                        | 0                         | 0                                  | 0                      | 0  | 0                              | 491                     |                                 | 491                                |
| 4459 Crater Lake                       | Charter Academy  | (5,940)                 | 0                     | 47                        | 0                        | 4,933                  | 0  | 161                      |                           | 453                                | 0                      | 0  | (889)                          | 4,671                   |                                 | 3,782                              |
| 4460 Kairos Pdx<br>4461 Mountain Vi    | iou Acadamy  | 0                       | 0                     | 0                         | 0                        | 0                      | 0  | 0                        | -                         | 0                                  | 0                      | -  | 0                              | 4,255                   | 0                               | 4,255                              |
| 4462 Bend Intern                       |  | (71)                    | 0                     | 1                         | 0                        | 6,576                  | 0  | 2                        | 2                         | 5                                  | 0                      | 0  | (11)                           | 5,964                   | . 0                             | 5,953                              |
| 4463 Dallas Com                        | munity School-Community Innovation Partners              | (10,163)                | 0                     | 80                        | 0                        | 2,831                  | 0  | 275                      | 339                       | 775                                | 4,357                  | 0  | (1,522)                        | (185                    | 6) 0                            | (1,707                             |
|  | School Of Southern Oregon                                | 0                       | 0                     | 0                         | 0                        | 1,529                  | 0  | 0                        | 0                         | 0                                  | 327                    | 0  | 0                              | 1,730                   |                                 | 1,730                              |
| 4465 Bridge Educ<br>4467 Cannon Bea    | cational Foundation                                      | 0<br>(892)              | 0                     | 0 7                       | 0                        | 412<br>1.882           | 0  | 0<br>24                  | 0<br>30                   | 0<br>68                            | 0                      | 0  | 0<br>(134)                     | 868<br>1.381            |                                 | 86i<br>1.24'                       |
| 4467 Cannon Bei<br>4468 Frontier Cha   |  | (7,227)                 | 0                     | 57                        | 0                        | 2,519                  | 0  | 24<br>196                |                           | 551                                | 249                    | 0  | (1,082)                        | 1,381<br>4,754          |                                 | 1,24<br>3,67                       |
| 4469 Desert Sky                        |  | 0                       | ő                     | 0                         | Ö                        | 750                    | Ö  | 0                        | 0                         | 0                                  | 0                      | Ö  | 0                              | 2,215                   | 0                               | 2,21                               |
| 4470 Oregon Fan                        | nily School  | (22,608)                | 0                     | 177                       | 0                        | 1,432                  | 0  | 613                      |                           | 1,724                              | 8,999                  | 0  | (3,385)                        | (4,407                  | ) 0                             | (7,79)                             |
| 4471 Wahtonka (                        |  | (2,658)                 | 0                     | 21                        | 0                        | 4,275                  | 0  | 72                       |                           | 203                                | 445                    | 0  | (398)                          | 1,488                   |                                 | 1,090                              |
| 4472 Valley Inquir                     | ry Charter School<br>Connections Academy                 | (2,100)<br>(4,095)      | 0                     | 16<br>32                  | 0                        | 738<br>0               | 0  | 57<br>111                |                           | 160<br>312                         | 199<br>796             | 0  | (314)                          | (6<br>(893              |                                 | (32)<br>(1,50)                     |
| 4473 Willamette (                      |  |                         | U                     |                           | U                        | U                      | U  |                          |                           |                                    |                        | U  |                                |                         |                                 |                                    |
|  | Quality Virtual Education Inc                            | (5,839)                 | 0                     | 46                        | 0                        | 0                      | 0  | 158                      | 195                       | 445                                | 2,168                  | 0  | (874)                          | (1,572                  | .) 0                            | (2,446                             |



| Employer<br>Number | Employer Name                               | Proportionate<br>Share at Prior<br>Measurement Date |                            | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred<br>Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share | Contributions for<br>Measurement Period | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>Period | Share Recognized During<br>Measurement Period | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|---|---|----------------------------|---|--|---|---|---|----------------------------------|---|------------------------|---|--|
| 1000               | State Agencies                              | 39.50341116%  | 34.07758935%               | (343,400,569)   | (89,515,920)   | 13,775,329  | 2,458,525                               | 837,806   | 837,806                          | 0   | 2.5                    | 5,510,132                                     | 0  |
| 2000               | Lake County                                 | 0.02183065%   | 0.02118018%                | (343,400,569)   | (89,515,920)   | 1,652   | 2,458,525                               | 521   | 521                              | 0   | 2.5                    | 661   | 0  |
| 2001               | Clackamas County                            | 1.17098647%   | 1.37249613%                | (343,400,569)   | (89,515,920)   | (511,602)   |   | 33,743  | 33,743                           | 0   | 2.5<br>2.5             | (204,641)                                     | 0  |
| 2002<br>2003       | Curry County Douglas County                 | 0.03139008%<br>0.17170430%                          | 0.04526657%<br>0.21231348% | (343,400,569)<br>(343,400,569)                          | (89,515,920)   | (35,231)<br>(103,100)   |   | 1,113   | 1,113<br>5,220                   | 0   | 2.5                    | (14,092)<br>(41,240)                          | 0  |
| 2003               | Harney County                               | 0.17170430%   | 0.21231346%                | (343,400,569)   | (89,515,920)<br>(89,515,920)   | 4.595   | 2,458,525                               | 5,220<br>333  | 333                              | 0   | 2.5                    | 1.838   | 0  |
| 2004               | Jackson County                              | 0.37815731%   | 0.40801457%                | (343,400,569)   | (89,515,920)   | (202,745)   |   | 10,031  | 10,031                           | 0   | 2.5                    | (81,098)                                      | 0  |
| 2006               | Jefferson County                            | 0.03627002%   | 0.03401470%                | (343,400,569)   | (89,515,920)   | 5,726   | 2,458,525                               | 836   | 836                              | 0   | 2.5                    | 2,290   | 0  |
| 2007               | Klamath County                              | 0.02204494%   | 0.02513621%                | (343,400,569)   | (89,515,920)   | (7.848)   |   | 618   | 618                              | 0   | 2.5                    | (3,139)                                       | 0  |
| 2008               | Lane County                                 | 0.70859183%   | 0.75249958%                | (343,400,569)   | (89,515,920)   | (111,475)   | 2,458,525                               | 18,500  | 18,500                           | 0   | 2.5                    | (44,590)                                      | 0  |
| 2009               | Marion County                               | 0.65848918%   | 0.77068487%                | (343,400,569)   | (89,515,920)   | (284,848)   | 2,458,525                               | 18,947  | 18,947                           | 0   | 2.5                    | (113,939)                                     | 0  |
| 2011               | Washington County                           | 1.14182595%   | 1.20673210%                | (343,400,569)   | (89,515,920)   | (164,787)   | 2,458,525                               | 29,668  | 29,668                           | 0   | 2.5                    | (65,915)                                      | 0  |
| 2012               | Grant County                                | 0.02000131%   | 0.01961257%                | (343,400,569)   | (89,515,920)   | 987   | 2,458,525                               | 482   | 482                              | 0   | 2.5                    | 395   | 0  |
| 2013               | Umatilla County                             | 0.11917433%   | 0.13140318%                | (343,400,569)   | (89,515,920)   | (31,047)  |   | 3,231   | 3,231                            | 0   | 2.5                    | (12,419)                                      | 0  |
| 2014               | Linn County                                 | 0.33358832%   | 0.40318606%                | (343,400,569)   | (89,515,920)   | (176,698)   |   | 9,912   | 9,912                            | 0   | 2.5                    | (70,679)                                      | 0  |
| 2015               | Yamhill County                              | 0.20954585%   | 0.21314122%                | (343,400,569)   | (89,515,920)   | (9,129)   |   | 5,240   | 5,240                            | 0   | 2.5                    | (3,652)                                       | 0  |
| 2016               | Sherman County                              | 0.02952058%   | 0.02773004%                | (343,400,569)   | (89,515,920)   | 4,546   | 2,458,525                               | 682   | 682                              | 0   | 2.5                    | 1,818   | 0  |
| 2017<br>2018       | Columbia County                             | 0.07765688%<br>0.12789688%                          | 0.07191670%<br>0.12123530% | (343,400,569)<br>(343,400,569)                          | (89,515,920)   | 14,574<br>16,913  | 2,458,525<br>2,458,525                  | 1,768<br>2,981                                      | 1,768<br>2.981                   | 0   | 2.5<br>2.5             | 5,830<br>6.765                                | 0  |
| 2018               | Coos County<br>Wasco County                 | 0.12769688%   | 0.05282354%                | (343,400,569)   | (89,515,920)<br>(89,515,920)   | (31,071)  | 2,458,525                               | 1,299   | 1,299                            | 0   | 2.5                    | (12,428)                                      | 0  |
| 2020               | Baker County                                | 0.03942591%   | 0.03282334%                | (343,400,569)   | (89,515,920)   | (3,823)   |   | 1,006   | 1,006                            | 0   | 2.5                    | (1,529)                                       | 0  |
| 2022               | Gilliam County                              | 0.02022504%   | 0.02090888%                | (343,400,569)   | (89,515,920)   | (1,736)   |   | 514   | 514                              | 0   | 2.5                    | (694)   | Ö  |
| 2027               | Deschutes County                            | 0.53423581%   | 0.46620678%                | (343,400,569)   | (89,515,920)   | 172,716   | 2,458,525                               | 11,462  | 11,462                           | 0   | 2.5                    | 69,086  | 0  |
| 2035               | Hood River County                           | 0.07331619%   | 0.07881392%                | (343,400,569)   | (89,515,920)   | (13,957)  |   | 1,938   | 1,938                            | 0   | 2.5                    | (5,583)                                       | 0  |
| 2036               | Clatsop County                              | 0.10983357%   | 0.12868163%                | (343,400,569)   | (89,515,920)   | (47,852)  |   | 3,164   | 3,164                            | 0   | 2.5                    | (19,141)                                      | 0  |
| 2037               | Polk County                                 | 0.13954178%   | 0.12678049%                | (343,400,569)   | (89,515,920)   | 32,398  | 2,458,525                               | 3,117   | 3,117                            | 0   | 2.5                    | 12,959  | 0  |
| 2038               | Multnomah County                            | 2.61821580%   | 3.60374458%                | (343,400,569)   | (89,515,920)   | (2,502,106)   | 2,458,525                               | 88,599  | 88,599                           | 0   | 2.5                    | (1,000,842)                                   | 0  |
| 2039               | Malheur County                              | 0.06243124%   | 0.06148687%                | (343,400,569)   | (89,515,920)   | 2,398   | 2,458,525                               | 1,512   | 1,512                            | 0   | 2.5                    | 959   | 0  |
| 2040               | Benton County                               | 0.18451410%   | 0.50050214%                | (343,400,569)   | (89,515,920)   | (802,246)   |   | 12,305  | 12,305                           | 0   | 2.5                    | (320,898)                                     | 0  |
| 2042               | Josephine County                            | 0.12919203%   | 0.18806927%                | (343,400,569)   | (89,515,920)   | (149,480)   |   | 4,624   | 4,624                            | 0   | 2.5                    | (59,792)                                      | 0  |
| 2043               | Lincoln County                              | 0.02327496%   | 0.03084858%                | (343,400,569)   | (89,515,920)   | (19,229)  |   | 758   | 758                              | 0   | 2.5<br>2.5             | (7,692)<br>(8.591)                            | 0  |
| 2044<br>2050       | Crook County<br>Wallowa County              | 0.01244164%<br>0.00053959%                          | 0.02090074%<br>0.00235832% | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (21,477)<br>(4.618)   |   | 514<br>58   | 514<br>58                        | 0   | 2.5                    | (8,591)                                       | 0  |
| 2099               | State Judiciary                             | 0.67537578%   | 0.77508507%                | (343,400,569)   | (89,515,920)   | (253,146)   |   | 19,056  | 19,056                           | 0   | 2.5                    | (101,258)                                     | 0  |
| 2100               | City of Roseburg                            | 0.09460591%   | 0.08950651%                | (343,400,569)   | (89,515,920)   | 12.947  | 2,458,525                               | 2.201   | 2.201                            | 0   | 2.5                    | 5.179   | 0  |
| 2101               | City of Noseburg                            | 0.84127720%   | 0.85736693%                | (343,400,569)   | (89,515,920)   | (40,849)  |   | 21,079  | 21,079                           | 0   | 2.5                    | (16,340)                                      | 0  |
| 2102               | City of Medford                             | 0.35256106%   | 0.36065406%                | (343,400,569)   | (89,515,920)   | (20,547)  |   | 8.867   | 8.867                            | 0   | 2.5                    | (8,219)                                       | 0  |
| 2103               | City of Albany                              | 0.27710945%   | 0.23828678%                | (343,400,569)   | (89,515,920)   | 98,564  | 2,458,525                               | 5,858   | 5,858                            | 0   | 2.5                    | 39,426  | 0  |
| 2104               | City of Ashland                             | 0.19925718%   | 0.15065822%                | (343,400,569)   | (89,515,920)   | 123,385   | 2,458,525                               | 3,704   | 3,704                            | 0   | 2.5                    | 49,354  | 0  |
| 2105               | City of Astoria                             | 0.04865767%   | 0.09768662%                | (343,400,569)   | (89,515,920)   | (124,477)   | 2,458,525                               | 2,402   | 2,402                            | 0   | 2.5                    | (49,791)                                      | 0  |
| 2106               | City of Beaverton                           | 0.32895168%   | 0.38103132%                | (343,400,569)   | (89,515,920)   | (132,223)   |   | 9,368   | 9,368                            | 0   | 2.5                    | (52,889)                                      | 0  |
| 2107               | City of Bend                                | 0.44808754%   | 0.37373670%                | (343,400,569)   | (89,515,920)   | 188,765   | 2,458,525                               | 9,188   | 9,188                            | 0   | 2.5                    | 75,506  | 0  |
| 2109               | City of Canby                               | 0.05646976%   | 0.05099440%                | (343,400,569)   | (89,515,920)   | 13,901  | 2,458,525                               | 1,254   | 1,254                            | 0   | 2.5                    | 5,560   | 0  |
| 2110               | City of Coquille                            | 0.01594240%   | 0.00907617%                | (343,400,569)   | (89,515,920)   | 17,433  | 2,458,525                               | 223   | 223                              | 0   | 2.5                    | 6,973   | 0  |
| 2111               | City of Eugene                              | 0.97866264%   | 1.02708618%                | (343,400,569)   | (89,515,920)   | (122,940)   |   | 25,251  | 25,251<br>248                    | 0   | 2.5                    | (49,176)                                      | 0  |
| 2112<br>2113       | City Of Forest Grove<br>City of Grants Pass | 0.00527308%<br>0.14820054%                          | 0.01009914%<br>0.10872658% | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (12,253)<br>100,218   | 2,458,525                               | 248<br>2.673  | 2.673                            | 0   | 2.5<br>2.5             | (4,901)<br>40.087                             | 0  |
| 2113               | City of Gresham                             | 0.41497576%   | 0.37045099%                | (343,400,569)   | (89,515,920)   | 113,041   | 2,458,525                               | 9,108   | 9,108                            | 0   | 2.5                    | 45,216  | 0  |
| 2115               | City of Hillsboro                           | 0.53301996%   | 0.48791980%                | (343,400,569)   | (89,515,920)   | 114,502   | 2,458,525                               | 11,996  | 11.996                           | 0   | 2.5                    | 45,801  | 0  |
| 2117               | City of McMinnville                         | 0.17570348%   | 0.09667870%                | (343,400,569)   | (89,515,920)   | 200,633   | 2,458,525                               | 2,377   | 2,377                            | 0   | 2.5                    | 80,253  | 0  |
| 2118               | City of Ontario                             | 0.02441691%   | 0.03356362%                | (343,400,569)   | (89,515,920)   | (23,222)  |   | 825   | 825                              | 0   | 2.5                    | (9,289)                                       | 0  |
| 2119               | City of Oregon City                         | 0.14536828%   | 0.14821895%                | (343,400,569)   | (89,515,920)   | (7,238)   | 2,458,525                               | 3,644   | 3,644                            | 0   | 2.5                    | (2,895)                                       | 0  |
| 2120               | City of Lake Oswego                         | 0.28261402%   | 0.23434377%                | (343,400,569)   | (89,515,920)   | 122,551   | 2,458,525                               | 5,761   | 5,761                            | 0   | 2.5                    | 49,020  | 0  |
| 2121               | City of Portland                            | 2.72209700%   | 3.88981286%                | (343,400,569)   | (89,515,920)   | (2,964,651)   | 2,458,525                               | 95,632  | 95,632                           | 0   | 2.5                    | (1,185,860)                                   | 0  |
| 2122               | City of Redmond                             | 0.08953193%   | 0.08139555%                | (343,400,569)   | (89,515,920)   | 20,657  | 2,458,525                               | 2,001   | 2,001                            | 0   | 2.5                    | 8,263   | 0  |
| 2123               | City of St Helens                           | 0.03603246%   | 0.03910800%                | (343,400,569)   | (89,515,920)   | (7,808)   |   | 961   | 961                              | 0   | 2.5                    | (3,123)                                       | 0  |
| 2125               | City of Vernonia                            | 0.00200043%   | 0.00186941%                | (343,400,569)   | (89,515,920)   | 333   | 2,458,525                               | 46  | 46                               | 0   | 2.5                    | 133   | 0  |
| 2126               | City of West Linn                           | 0.06324214%   | 0.06823360%                | (343,400,569)   | (89,515,920)   | (12,673)  |   | 1,678   | 1,678                            | 0   | 2.5                    | (5,069)                                       | 0  |
| 2127<br>2128       | City of Cottage Grove                       | 0.02742296%<br>0.01266773%                          | 0.03474563%<br>0.01533399% | (343,400,569)   | (89,515,920)   | (18,591)  | 2,458,525<br>2,458,525                  | 854<br>377  | 854<br>377                       | 0   | 2.5<br>2.5             | (7,436)<br>(2,708)                            | 0  |
| 2120               | City of Tillamook                           | 0.01266773%   | 0.01533399%                | (343,400,569)   | (89,515,920)   | (6,769)   | 2,408,525                               | 3//   | 3//                              | 0   | 2.5                    | (2,708)                                       | 0  |



| Employer<br>Number | Employer Name   | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred<br>Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share |                        | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>Period | New Deferred<br>Outflow/(Inflow) Due to<br>Change in Proportionate<br>Share Recognized During<br>Measurement Period | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|---|---|---|---|--|---|------------------------|---|----------------------------------|---|------------------------|---|--|
| 2129               | City of Sweet Home                                      | 0.00950881%   | 0.00730845%   | (343,400,569)   | (89,515,920)   | 5,587   | 2,458,525              |   | 180                              |   | 2.5                    | 2,235   | 0  |
| 2131               | City of Drain   | 0.00247827%   | 0.00209475%   | (343,400,569)   | (89,515,920)   | 974   | 2,458,525              |   | 52                               |   | 2.5                    | 390   | 0  |
| 2132<br>2135       | Eugene Water & Electric Board                           | 0.26955416%<br>0.03948631%                          | 0.36803328%<br>0.04329466%                            | (343,400,569)   | (89,515,920)   | (250,023)   |                        | 9,048<br>1,064                                      | 9,048<br>1.064                   |   | 2.5<br>2.5             | (100,009)<br>(3,868)  | 0  |
| 2135               | McMinnville Water & Light Department City of Hood River | 0.03946631%   | 0.04329466%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (9,669)<br>603  | 2,458,525              | 1,064   | 1,064                            |   | 2.5                    | (3,000)   | 0  |
| 2139               | City of Reedsport                                       | 0.01302003%   | 0.04047700%   | (343,400,569)   | (89,515,920)   | 4.833   | 2,458,525              |   | 273                              |   | 2.5                    | 1.933   | 0  |
| 2140               | City of Lebanon   | 0.04909332%   | 0.05895568%   | (343,400,569)   | (89,515,920)   | (25,038)  | 2,458,525              | 1.449   | 1.449                            |   | 2.5                    | (10,015)  | 0  |
| 2142               | City of Sherwood  | 0.06486260%   | 0.06926958%   | (343,400,569)   | (89,515,920)   | (11,189)  |                        | 1,703   | 1,703                            | 0   | 2.5                    | (4,476)   | 0  |
| 2143               | City of Oakland   | 0.00109201%   | 0.00111734%   | (343,400,569)   | (89,515,920)   | (65)  |                        |   | 27                               |   | 2.5                    | (26)  | 0  |
| 2145               | City of Vale  | 0.00095972%   | 0.00143663%   | (343,400,569)   | (89,515,920)   | (1,211)   |                        |   | 35                               |   | 2.5                    | (484)   | 0  |
| 2146               | City of Prineville                                      | 0.02627798%   | 0.03271026%   | (343,400,569)   | (89,515,920)   | (16,330)  |                        |   | 804                              |   | 2.5                    | (6,532)   | 0  |
| 2147               | City of Wheeler   | 0.00000000%   | 0.00151310%   | (343,400,569)   | (89,515,920)   | (3,841)   |                        |   | 37                               |   | 2.5                    | (1,536)   | 0  |
| 2148               | City of Klamath Falls                                   | 0.08833194%   |   | (343,400,569)   | (89,515,920)   | (37,770)  |                        | 2,537<br>44   | 2,537                            |   | 2.5                    | (15,108)  | 0  |
| 2149<br>2150       | City of Canyonville City of Bandon                      | 0.00167951%<br>0.02199297%                          | 0.00178847%<br>0.02232965%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (276)<br>(855)  | 2,458,525              | 549   | 44<br>549                        |   | 2.5<br>2.5             | (110)<br>(342)  | 0  |
| 2152               | City of Coos Bay  | 0.06552132%   | 0.05484183%   | (343,400,569)   | (89,515,920)   | 27,114  | 2,458,525              | 1,348   | 1,348                            |   | 2.5                    | 10,846  | 0  |
| 2154               | City of Pendleton                                       | 0.06264316%   | 0.10894866%   | (343,400,569)   | (89,515,920)   | (117,562)   |                        |   | 2.679                            |   | 2.5                    | (47,025)  | 0  |
| 2155               | City of Corvallis                                       | 0.27658167%   | 0.27571044%   | (343,400,569)   | (89,515,920)   | 2,212   | 2,458,525              |   | 6,778                            |   | 2.5                    | 885   | 0  |
| 2157               | City of Monmouth  | 0.02686515%   | 0.02828891%   | (343,400,569)   | (89,515,920)   | (3,614)   |                        |   | 695                              |   | 2.5                    | (1,446)   | 0  |
| 2158               | City of Milton-Freewater                                | 0.03061596%   | 0.03365067%   | (343,400,569)   | (89,515,920)   | (7,704)   |                        | 827   | 827                              | 0   | 2.5                    | (3,082)   | 0  |
| 2159               | City of Baker City                                      | 0.02570970%   | 0.02884128%   | (343,400,569)   | (89,515,920)   | (7,951)   |                        | 709   | 709                              |   | 2.5                    | (3,180)   | 0  |
| 2160               | City of Hermiston                                       | 0.06909699%   | 0.05978300%   | (343,400,569)   | (89,515,920)   | 23,646  | 2,458,525              |   | 1,470                            |   | 2.5                    | 9,458   | 0  |
| 2161               | City of Pilot Rock                                      | 0.00254812%   | 0.00253323%   | (343,400,569)   | (89,515,920)   | 38  | 2,458,525              | 62  | 62                               |   | 2.5                    | 15  | 0  |
| 2162               | City of Clatskanie                                      | 0.00235240%<br>0.06160380%                          | 0.00374696%<br>0.06185538%                            | (343,400,569)   | (89,515,920)   | (3,540)   |                        | 92  | 92<br>1,521                      | 0   | 2.5<br>2.5             | (1,416)   | 0  |
| 2163<br>2165       | City of Milwaukie City of Cornelius                     | 0.02354155%   | 0.02512075%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (639)<br>(4,010)  |                        |   | 618                              |   | 2.5                    | (256)<br>(1,604)  | 0  |
| 2166               | City of Nyssa   | 0.00341741%   |   | (343,400,569)   | (89,515,920)   | (9,497)   | 2,458,525              |   | 176                              |   | 2.5                    | (3,799)   | 0  |
| 2167               | City of Athena  | 0.00278367%   | 0.00283869%   | (343,400,569)   | (89,515,920)   | (140)   |                        | 70  | 70                               |   | 2.5                    | (56)  | 0  |
| 2168               | City of Oakridge  | 0.00811816%   | 0.00725476%   | (343,400,569)   | (89,515,920)   | 2,192   | 2,458,525              |   | 178                              |   | 2.5                    | 877   | 0  |
| 2170               | City of Madras  | 0.01436074%   | 0.01453026%   | (343,400,569)   | (89,515,920)   | (430)   | 2,458,525              | 357   | 357                              | 0   | 2.5                    | (172)   | 0  |
| 2172               | City of Sandy   | 0.02112301%   | 0.02085681%   | (343,400,569)   | (89,515,920)   | 676   | 2,458,525              | 513   | 513                              |   | 2.5                    | 270   | 0  |
| 2174               | City of Mt Angel  | 0.00563314%   | 0.00792223%   | (343,400,569)   | (89,515,920)   | (5,812)   |                        | 195   | 195                              |   | 2.5                    | (2,325)   | 0  |
| 2175               | City of Umatilla  | 0.01429933%   | 0.01549181%   | (343,400,569)   | (89,515,920)   | (3,028)   |                        | 381   | 381                              | 0   | 2.5                    | (1,211)   | 0  |
| 2176<br>2177       | City of Scappoose<br>City of Condon                     | 0.02370960%<br>0.00251539%                          | 0.02194853%<br>0.00283788%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | 4,472<br>(819)  | 2,458,525<br>2.458,525 |   | 540<br>70                        |   | 2.5<br>2.5             | 1,789<br>(328)  | 0  |
| 2177               | City of Boardman  | 0.01251539%   | 0.00283788%   | (343,400,569)   | (89,515,920)   | 3,233   | 2,458,525              | 216   | 216                              |   | 2.5                    | 1,293   | 0  |
| 2179               | City of Estacada  | 0.0100770378  | 0.00000303%   | (343,400,569)   | (89,515,920)   | 2.039   | 2,458,525              |   | 226                              |   | 2.5                    | 816   | 0  |
| 2180               | City of Enterprise                                      | 0.00644911%   | 0.00559645%   | (343,400,569)   | (89,515,920)   | 2,165   | 2,458,525              |   | 138                              |   | 2.5                    | 866   | 0  |
| 2181               | City of Central Point                                   | 0.04863675%   | 0.04872474%   | (343,400,569)   | (89,515,920)   | (223)   | 2,458,525              |   | 1,198                            |   | 2.5                    | (89)  | 0  |
| 2182               | City of Cascade Locks                                   | 0.00612852%   | 0.00813130%   | (343,400,569)   | (89,515,920)   | (5,085)   | 2,458,525              | 200   | 200                              | 0   | 2.5                    | (2,034)   | 0  |
| 2183               | City of Myrtle Point                                    | 0.00719252%   | 0.00537843%   | (343,400,569)   | (89,515,920)   | 4,607   | 2,458,525              | 132   | 132                              |   | 2.5                    | 1,843   | 0  |
| 2184               | City of Port Orford                                     | 0.00373664%   | 0.00294608%   | (343,400,569)   | (89,515,920)   | 2,007   | 2,458,525              |   | 72                               |   | 2.5                    | 803   | 0  |
| 2185               | City of Wood Village                                    | 0.00259571%   |   | (343,400,569)   | (89,515,920)   | (243)   |                        | 66  | 66                               |   | 2.5                    | (97)  | 0  |
| 2186               | City of Chiloquin                                       | 0.00149020%   | 0.00099613%   | (343,400,569)   | (89,515,920)   | 1,254   | 2,458,525              | 24  | 24                               |   | 2.5                    | 502   | 0  |
| 2187<br>2188       | City of Philomath City of Talent                        | 0.01472216%<br>0.00796968%                          | 0.01667992%<br>0.00926246%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (4,970)<br>(3,281)  |                        | 410<br>228  | 410<br>228                       |   | 2.5<br>2.5             | (1,988)<br>(1,312)  | 0  |
| 2189               | City of Willamina                                       | 0.00299559%   | 0.00920240%   | (343,400,569)   | (89,515,920)   | (4,134)   |                        |   | 114                              |   | 2.5                    | (1,654)   | 0  |
| 2191               | City of Huntington                                      | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | (4, 134)  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | (1,054)   | 0  |
| 2192               | City of North Plains                                    | 0.00211854%   | 0.00118201%   | (343,400,569)   | (89,515,920)   | 2,377   | 2,458,525              |   | 29                               |   | 2.5                    | 951   | 0  |
| 2193               | City of Heppner   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0   | 2,458,525              |   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2194               | City of Cave Junction                                   | 0.00191303%   | 0.00159933%   | (343,400,569)   | (89,515,920)   | 796   | 2,458,525              | 39  | 39                               | 0   | 2.5                    | 318   | 0  |
| 2195               | City of Metolius  | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0   | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2196               | City of Hubbard   | 0.00736057%   | 0.00878291%   | (343,400,569)   | (89,515,920)   | (3,611)   |                        | 216   | 216                              |   | 2.5                    | (1,444)   | 0  |
| 2197               | City of Myrtle Creek                                    | 0.00501593%   | 0.00272806%   | (343,400,569)   | (89,515,920)   | 5,809   | 2,458,525              |   | 67                               |   | 2.5                    | 2,324   | 0  |
| 2198               | City of Carlton   | 0.00196433%   | 0.00534223%   | (343,400,569)   | (89,515,920)   | (8,576)   |                        | 131   | 131                              | 0   | 2.5                    | (3,430)   | 0  |
| 2199               | City of Junction City                                   | 0.02152357%   | 0.02809164%   | (343,400,569)   | (89,515,920)   | (16,676)  |                        |   | 691                              | 0   | 2.5                    | (6,670)   | 0  |
| 2200<br>2201       | City of Wallowa   | 0.00148818%<br>0.00527308%                          | 0.00156476%<br>0.00707009%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (194)<br>(4,562)  |                        |   | 38<br>174                        |   | 2.5<br>2.5             | (78)<br>(1,825)   | 0  |
| 2201               | City of Coburg City of Dallas                           | 0.00527308%   | 0.00707009%   | (343,400,569)   | (89,515,920)   | (4,562)   | 2,458,525              |   | 174<br>992                       |   | 2.5                    | (1,825)   | 0  |
| 2202               | City of Rockaway Beach                                  | 0.00591390%   | 0.00394830%   | (343,400,569)   | (89,515,920)   | 4.991   | 2,458,525              |   | 992                              |   | 2.5                    | 1.996   | 0  |
| 2200               | on, or noonanay boatin                                  | 0.0033139076  | 0.0000400070  | (343,400,309)   | (00,010,920)   | 4,991   | 2,400,020              | 91  | 91                               | 0   | 2.0                    | 1,990   | 0  |



| Employer<br>Number | Employer Name                             | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred<br>Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share |                        | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>Period |                | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|---|---|---|---|--|---|------------------------|---|----------------------------------|---|------------------------|----------------|--|
| 2204               | City of Burns                             | 0.00278502%   | 0.00222613%   | (343,400,569)   | (89,515,920)   | 1,419   | 2,458,525              | 55  | 55                               |   | 2.5                    | 568            | 0  |
| 2205               | City of Elgin                             | 0.00000000%   | 0.00034289%   | (343,400,569)   | (89,515,920)   | (870)   |                        | 8   | 8                                | 0   | 2.5                    | (348)          | 0  |
| 2206<br>2207       | City of Weston                            | 0.00087536%<br>0.00160257%                          | 0.00083831%<br>0.00149765%                            | (343,400,569)   | (89,515,920)   | 94<br>266   | 2,458,525<br>2,458,525 | 21<br>37  | 21<br>37                         |   | 2.5<br>2.5             | 38<br>106      | 0  |
| 2207               | City of Mill City<br>City of Fairview     | 0.00160257%   | 0.00149765%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | 16,158  | 2,458,525              | 200   | 200                              |   | 2.5                    | 6.463          | 0  |
| 2209               | City of Monroe                            | 0.00000000%   | 0.0015704%  | (343,400,569)   | (89,515,920)   | (4,250)   |                        | 41  | 41                               |   | 2.5                    | (1,700)        | 0  |
| 2210               | City of Helix                             | 0.0000000%  | 0.00067032%   | (343,400,569)   | (89,515,920)   | (1,702)   |                        | 16  | 16                               | 0   | 2.5                    | (681)          | 0  |
| 2211               | City of Jefferson                         | 0.00412944%   | 0.00422204%   | (343,400,569)   | (89,515,920)   | (235)   |                        | 104   | 104                              | 0   | 2.5                    | (94)           | 0  |
| 2212               | Town of Lakeview                          | 0.00914571%   | 0.00658200%   | (343,400,569)   | (89,515,920)   | 6,509   | 2,458,525              | 162   | 162                              |   | 2.5                    | 2,604          | 0  |
| 2213               | City of Stanfield                         | 0.00512527%   | 0.00630378%   | (343,400,569)   | (89,515,920)   | (2,992)   |                        | 155   | 155                              |   | 2.5                    | (1,197)        | 0  |
| 2214               | City of Yamhill                           | 0.00405452%   | 0.00360704%   | (343,400,569)   | (89,515,920)   | 1,136   | 2,458,525              | 89  | 89                               |   | 2.5                    | 454            | 0  |
| 2215               | City of Powers                            | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0   | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
| 2216               | City of Brookings                         | 0.01029272%   | 0.01211173%   | (343,400,569)   | (89,515,920)   | (4,618)   |                        | 298   | 298                              |   | 2.5                    | (1,847)        | 0  |
| 2217<br>2218       | City of Sutherlin<br>City of Prairie City | 0.01751291%<br>0.00188165%                          | 0.01986028%<br>0.00159201%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (5,960)<br>736  | 2,458,525<br>2,458,525 | 488<br>39   | 488<br>39                        |   | 2.5<br>2.5             | (2,384)<br>294 | 0  |
| 2219               | City of Sheridan                          | 0.00710377%   | 0.00726208%   | (343,400,569)   | (89,515,920)   | (403)   |                        | 179   | 179                              |   | 2.5                    | (161)          | 0  |
| 2220               | City of Garibaldi                         | 0.00201866%   | 0.00725274%   | (343,400,569)   | (89,515,920)   | 3,206   | 2,458,525              | 19  | 19                               |   | 2.5                    | 1,282          | 0  |
| 2221               | City of Sisters                           | 0.00373563%   | 0.00452507%   | (343,400,569)   | (89,515,920)   | (2,004)   |                        | 111   | 111                              |   | 2.5                    | (802)          | 0  |
| 2222               | City of Jacksonville                      | 0.00688206%   | 0.01302570%   | (343,400,569)   | (89,515,920)   | (15,597)  | 2,458,525              | 320   | 320                              |   | 2.5                    | (6,239)        | 0  |
| 2223               | City of Cannon Beach                      | 0.01677726%   | 0.01911187%   | (343,400,569)   | (89,515,920)   | (5,927)   |                        | 470   | 470                              |   | 2.5                    | (2,371)        | 0  |
| 2224               | City of Falls City                        | 0.00028987%   | 0.00095830%   | (343,400,569)   | (89,515,920)   | (1,696)   |                        | 24  | 24                               |   | 2.5                    | (678)          | 0  |
| 2225               | City of Echo                              | 0.00138829%   | 0.00130403%   | (343,400,569)   | (89,515,920)   | 214   | 2,458,525              | 32  | 32                               |   | 2.5                    | 86             | 0  |
| 2226               | City of Hines                             | 0.00005973%   | 0.00128654%   | (343,400,569)   | (89,515,920)   | (3,115)   |                        | 32  | 32                               |   | 2.5                    | (1,246)        | 0  |
| 2228               | City of Turner                            | 0.00502505%<br>0.00281775%                          | 0.00665399%<br>0.00280453%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (4,136)<br>33   | 2,458,525<br>2,458,525 | 164<br>69   | 164<br>69                        |   | 2.5<br>2.5             | (1,654)<br>13  | 0  |
| 2229<br>2231       | City of John Day<br>City of Banks         | 0.00281775%   | 0.00280453%   | (343,400,569)   | (89,515,920)   | 3,488   | 2,458,525              | 5   | 5                                | 0   | 2.5                    | 1,395          | 0  |
| 2232               | City of Joseph                            | 0.00000000%   | 0.000000000%  | (343,400,569)   | (89,515,920)   | 0,400   | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 1,595          | 0  |
| 2233               | City of Lafayette                         | 0.00518466%   | 0.00571766%   | (343,400,569)   | (89,515,920)   | (1,353)   |                        | 141   | 141                              |   | 2.5                    | (541)          | 0  |
| 2234               | City of Aumsville                         | 0.00754752%   | 0.00858198%   | (343,400,569)   | (89,515,920)   | (2,626)   |                        | 211   | 211                              | 0   | 2.5                    | (1,050)        | 0  |
| 2235               | City of Amity                             | 0.00124217%   | 0.00240063%   | (343,400,569)   | (89,515,920)   | (2,941)   | 2,458,525              | 59  | 59                               | 0   | 2.5                    | (1,176)        | 0  |
| 2236               | City of Creswell                          | 0.01029441%   | 0.00869342%   | (343,400,569)   | (89,515,920)   | 4,065   | 2,458,525              | 214   | 214                              |   | 2.5                    | 1,626          | 0  |
| 2237               | City of Troutdale                         | 0.02854601%   | 0.03499619%   | (343,400,569)   | (89,515,920)   | (16,376)  |                        | 860   | 860                              |   | 2.5                    | (6,550)        | 0  |
| 2238               | City of Warrenton                         | 0.01775284%   | 0.02123387%   | (343,400,569)   | (89,515,920)   | (8,838)   |                        | 522   | 522                              |   | 2.5                    | (3,535)        | 0  |
| 2240<br>2241       | City of Wilsonville<br>City of Bay City   | 0.08068048%<br>0.00012013%                          | 0.07022503%<br>0.00335486%                            | (343,400,569)   | (89,515,920)<br>(89,515,920)   | 26,544<br>(8,213)   | 2,458,525<br>2.458,525 | 1,726<br>82   | 1,726<br>82                      |   | 2.5<br>2.5             | 10,618         | 0  |
| 2241               | City of Gaston                            | 0.00012013%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | (0,213)   | 2,458,525              | 62<br>0   | 02                               | 0   | 2.5                    | (3,285)        | 0  |
| 2244               | City of Caston  City of Lakeside          | 0.00112339%   | 0.00160055%   | (343,400,569)   | (89,515,920)   | (1,212)   |                        | 39  | 39                               | U   | 2.5                    | (485)          | 0  |
| 2245               | City of Dundee                            | 0.00567701%   | 0.00555333%   | (343,400,569)   | (89,515,920)   | 314   | 2,458,525              | 137   | 137                              |   | 2.5                    | 126            | 0  |
| 2246               | City of Merrill                           | 0.00115241%   | 0.00023835%   | (343,400,569)   | (89,515,920)   | 2,321   | 2,458,525              | 6   | 6                                | 0   | 2.5                    | 928            | 0  |
| 2247               | City of Malin                             | 0.00259672%   | 0.00234083%   | (343,400,569)   | (89,515,920)   | 650   | 2,458,525              | 58  | 58                               | 0   | 2.5                    | 260            | 0  |
| 2248               | City of Fossil                            | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0   | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
| 2249               | City of Phoenix                           | 0.00408726%   | 0.00526413%   | (343,400,569)   | (89,515,920)   | (2,988)   |                        | 129   | 129                              |   | 2.5                    | (1,195)        | 0  |
| 2250               | City of Gold Beach                        | 0.00925505%   | 0.01149592%   | (343,400,569)   | (89,515,920)   | (5,689)   |                        | 283   | 283                              |   | 2.5                    | (2,276)        | 0  |
| 2251               | City of Rogue River                       | 0.00544045%   | 0.00616142%   | (343,400,569)   | (89,515,920)   | (1,831)   | 2,458,525              | 151   | 151                              |   | 2.5                    | (732)          | 0  |
| 2252<br>2253       | City of Dayton<br>Town of Butte Falls     | 0.00304148%<br>0.00000000%                          | 0.00357328%<br>0.00025666%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (1,350)   |                        | 88<br>6   | 88<br>6                          | 0   | 2.5<br>2.5             | (540)<br>(260) | 0  |
| 2254               | City of Shady Cove                        | 0.00000000%   | 0.00023000%   | (343,400,569)   | (89,515,920)   | (651)<br>0  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | (260)          | 0  |
| 2255               | Town of Canyon City                       | 0.00000000%   | 0.00006833%   | (343,400,569)   | (89,515,920)   | (174)   |                        | 2   | 2                                | 0   | 2.5                    | (70)           | 0  |
| 2256               | City of Jordan Valley                     | 0.00103599%   | 0.00119014%   | (343,400,569)   | (89,515,920)   | (391)   |                        | 29  | 29                               |   | 2.5                    | (156)          | 0  |
| 2257               | City of Culver                            | 0.00153981%   | 0.00218261%   | (343,400,569)   | (89,515,920)   | (1,631)   |                        | 54  | 54                               |   | 2.5                    | (652)          | 0  |
| 2258               | City of Adair Village                     | 0.00000000%   | 0.00066869%   | (343,400,569)   | (89,515,920)   | (1,697)   | 2,458,525              | 16  | 16                               | 0   | 2.5                    | (679)          | 0  |
| 2260               | City of Riddle                            | 0.00295813%   | 0.00289238%   | (343,400,569)   | (89,515,920)   | 167   | 2,458,525              | 71  | 71                               |   | 2.5                    | 67             | 0  |
| 2261               | City of Waldport                          | 0.00779623%   | 0.00819272%   | (343,400,569)   | (89,515,920)   | (1,007)   |                        | 201   | 201                              |   | 2.5                    | (403)          | 0  |
| 2262               | City of Dufur                             | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0   | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
| 2263               | City of La Grande                         | 0.01533801%   | 0.01497727%   | (343,400,569)   | (89,515,920)   | 916   | 2,458,525              | 368   | 368                              |   | 2.5                    | 366            | 0  |
| 2264               | City of Gervais                           | 0.00239121%   | 0.00752484%   | (343,400,569)   | (89,515,920)   | (13,034)  |                        | 185   | 185                              |   | 2.5                    | (5,214)        | 0  |
| 2265<br>2266       | City of Westfir                           | 0.00000000%<br>0.00746991%                          | 0.00036729%<br>0.00630459%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (932)<br>2,959  | 2,458,525<br>2,458,525 | 9<br>155  | 9<br>155                         | 0   | 2.5<br>2.5             | (373)<br>1,184 | 0  |
| 2266               | City of Irrigon City of Independence      | 0.00746991%   | 0.00630459%   | (343,400,569)   | (89,515,920)   | 2,959<br>10.621   | 2,458,525              | 155<br>496  | 496                              |   | 2.5                    | 1,184          | 0  |
| 2268               | City of Harrisburg                        | 0.00356319%   | 0.02018283%   | (343,400,569)   | (89,515,920)   | (1,816)   |                        | 105   | 105                              |   | 2.5                    | (726)          | 0  |
| 2200               | Sity of Harrisburg                        | 0.0033031970  | 0.0042100070  | (343,400,309)   | (09,515,920)   | (1,010)   | 2,400,020              | 100   | 103                              | 0   | 2.0                    | (720)          | 3  |



| Employer<br>Number | Employer Name                              | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred Outflow/(Inflow) at Prior Measurement Date | Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share |                          | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred Outflow/(Inflow) Due to Employer Contributions | Amortization<br>Period |                   | New Deferred Dutflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|--|---|---|---|--|--|--------------------------|---|----------------------------------|---|------------------------|-------------------|--|
| 2269               | City of Durham                             | 0.0000000%  | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0                 | 0  |
| 2270               | City of Lyons                              | 0.00068942%   | 0.00088346%   | (343,400,569)   | (89,515,920)   | (492)  | 2,458,525                | 22  | 22                               | 0   | 2.5                    | (197)             | 0  |
| 2271               | City of Columbia City                      | 0.00084398%   | 0.00298350%   | (343,400,569)   | (89,515,920)   | (5,432)  |                          | 73  | 73                               | 0   | 2.5                    | (2,173)           | 0  |
| 2272               | City of Aurora                             | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0                 | 0  |
| 2273               | City of Silverton                          | 0.02774219%   | 0.02438251%   | (343,400,569)   | (89,515,920)   | 8,530  |                          | 599   | 599                              | 0   | 2.5                    | 3,412             | 0  |
| 2274               | City of Gold Hill                          | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0                 | 0  |
| 2275               | City of Toledo                             | 0.00581368%   | 0.03979541%   | (343,400,569)   | (89,515,920)   | (86,274)   |                          | 978   | 978                              | 0   | 2.5                    | (34,510)          | 0  |
| 2276               | City of Newport                            | 0.02102751%   |   | (343,400,569)   | (89,515,920)   | 5,381  | 2,458,525                | 465   | 465                              | 0   | 2.5                    | 2,152             | 0  |
| 2278               | City of Springfield                        | 0.33703340%   | 0.29657254%   | (343,400,569)   | (89,515,920)   | 102,724  | 2,458,525                | 7,291   | 7,291                            | 0   | 2.5                    | 41,090            | 0  |
| 2279               | City of Keizer                             | 0.05218947%   | 0.05089230%   | (343,400,569)   | (89,515,920)   | 3,293  | 2,458,525                | 1,251   | 1,251                            | 0   | 2.5<br>2.5             | 1,317             | 0  |
| 2280<br>2281       | City of Winston City of Manzanita          | 0.00567465%<br>0.00215195%                          | 0.00755534%<br>0.00268291%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)   | (4,774)<br>(1,348)   |                          | 186<br>66   | 186<br>66                        | 0   | 2.5<br>2.5             | (1,910)<br>(539)  | 0  |
| 2282               | City of Eagle Point                        | 0.00215195%   | 0.00268291%   | (343,400,569)   | (89,515,920)<br>(89,515,920)                                   | 3,673  | 2,458,525                | 91  | 91                               | 0   | 2.5                    | 1,469             | 0  |
| 2283               | City of Maupin                             | 0.00071473%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 1,814  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 726               | 0  |
| 2284               | City of Halsey                             | 0.00071473%   | 0.00145982%   | (343,400,569)   | (89,515,920)   | 212  | 2,458,525                | 36  | 36                               | 0   | 2.5                    | 85                | 0  |
| 2285               | City of Veneta                             | 0.00755832%   | 0.00840179%   | (343,400,569)   | (89,515,920)   | (2,141)  |                          | 207   | 207                              | 0   | 2.5                    | (856)             | 0  |
| 2286               | City of Millersburg                        | 0.00172811%   | 0.00284113%   | (343,400,569)   | (89,515,920)   | (2,825)  |                          | 70  | 70                               | 0   | 2.5                    | (1,130)           | 0  |
| 2287               | City of King City                          | 0.00466093%   | 0.00346102%   | (343,400,569)   | (89,515,920)   | 3,046  | 2,458,525                | 85  | 85                               | 0   | 2.5                    | 1,218             | 0  |
| 2288               | City of Tualatin                           | 0.06381987%   |   | (343,400,569)   | (89,515,920)   | (21,305)   |                          | 1.775   | 1.775                            | 0   | 2.5                    | (8,522)           | 0  |
| 2290               | City of Molalla                            | 0.02755119%   | 0.03562746%   | (343,400,569)   | (89,515,920)   | (20,505)   |                          | 876   | 876                              | 0   | 2.5                    | (8,202)           | 0  |
| 2291               | City of Florence                           | 0.02066542%   | 0.02890270%   | (343,400,569)   | (89,515,920)   | (20,914)   |                          | 711   | 711                              | 0   | 2.5                    | (8,366)           | 0  |
| 2292               | City of North Bend                         | 0.04463081%   | 0.03701284%   | (343,400,569)   | (89,515,920)   | 19,341   | 2,458,525                | 910   | 910                              | 0   | 2.5                    | 7,736             | 0  |
| 2293               | City of Lowell                             | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0                 | 0  |
| 2294               | City of Depoe Bay                          | 0.00202169%   | 0.00178603%   | (343,400,569)   | (89,515,920)   | 598  | 2,458,525                | 44  | 44                               | 0   | 2.5                    | 239               | 0  |
| 2295               | City of Tigard                             | 0.05494952%   | 0.04803897%   | (343,400,569)   | (89,515,920)   | 17,545   | 2,458,525                | 1,181   | 1,181                            | 0   | 2.5                    | 7,018             | 0  |
| 2296               | City of Happy Valley                       | 0.02846705%   | 0.02812743%   | (343,400,569)   | (89,515,920)   | 862  | 2,458,525                | 692   | 692                              | 0   | 2.5                    | 345               | 0  |
| 2297               | City of Rainier                            | 0.00921084%   | 0.00760822%   | (343,400,569)   | (89,515,920)   | 4,068  | 2,458,525                | 187   | 187                              | 0   | 2.5                    | 1,627             | 0  |
| 2298               | City of Lincoln City                       | 0.04571168%   | 0.07819363%   | (343,400,569)   | (89,515,920)   | (82,467)   |                          | 1,922   | 1,922                            | 0   | 2.5                    | (32,987)          | 0  |
| 2299               | City of Dunes City                         | 0.00000000%   | 0.00069106%   | (343,400,569)   | (89,515,920)   | (1,755)  |                          | 17  | 17                               | 0   | 2.5                    | (702)             | 0  |
| 2300               | City of Yachats                            | 0.00326555%   | 0.00179417%   | (343,400,569)   | (89,515,920)   | 3,735  | 2,458,525                | 44  | 44                               | 0   | 2.5                    | 1,494             | 0  |
| 2301<br>2302       | City of Moro<br>City of Mt. Vernon         | 0.00000000%<br>0.00151382%                          | 0.00000000%<br>0.00151798%                            | (343,400,569)   | (89,515,920)   | (10)   | 2,458,525<br>2,458,525   | 37  | 37                               | 0   | 2.5<br>2.5             | (4)               | 0  |
| 2302               | City of Woodburn                           | 0.00151362%   | 0.06072178%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | 25.767   | 2,458,525                | 1.493   | 1,493                            | 0   | 2.5                    | 10.307            | 0  |
| 2304               | City of Woodburn City of Gladstone         | 0.02789945%   | 0.02984025%   | (343,400,569)   | (89,515,920)   | (4,928)  |                          | 734   | 734                              | 0   | 2.5                    | (1,971)           | 0  |
| 2305               | City of Elkton                             | 0.0270994370  | 0.02304023%   | (343,400,569)   | (89,515,920)   | 308  | 2,458,525                | 26  | 26                               | 0   | 2.5                    | 123               | 0  |
| 2306               | City of Imbler                             | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | .20               | 0  |
| 2307               | City of Yoncalla                           | 0.00119830%   | 0.00067439%   | (343,400,569)   | (89,515,920)   | 1,330  | 2,458,525                | 17  | 17                               | 0   | 2.5                    | 532               | 0  |
| 2308               | City of North Powder                       | 0.0000000%  | 0.00037014%   | (343,400,569)   | (89,515,920)   | (940)  |                          | 9   | 9                                | 0   | 2.5                    | (376)             | 0  |
| 2309               | City of Gearhart                           | 0.00959621%   | 0.00756999%   | (343,400,569)   | (89,515,920)   | 5,144  | 2,458,525                | 186   | 186                              | 0   | 2.5                    | 2,058             | 0  |
| 2501               | Port of The Dalles                         | 0.00280189%   | 0.00269755%   | (343,400,569)   | (89,515,920)   | 265  | 2,458,525                | 66  | 66                               | 0   | 2.5                    | 106               | 0  |
| 2507               | Port of Astoria                            | 0.00517555%   | 0.00492653%   | (343,400,569)   | (89,515,920)   | 632  | 2,458,525                | 121   | 121                              | 0   | 2.5                    | 253               | 0  |
| 2508               | Multnomah Drainage                         | 0.00964076%   | 0.02096257%   | (343,400,569)   | (89,515,920)   | (28,744)   |                          | 515   | 515                              | 0   | 2.5                    | (11,498)          | 0  |
| 2510               | Horsefly Irrigation District               | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,100,020                | 0   | 0                                | 0   | 2.5                    | 0                 | 0  |
| 2511               | Grants Pass Irrigation District            | 0.00000000%   | 0.00298838%   | (343,400,569)   | (89,515,920)   | (7,587)  |                          | 73  | 73                               | 0   | 2.5                    | (3,035)           | 0  |
| 2512               | Port of Portland                           | 0.51701986%   | 0.60619926%   | (343,400,569)   | (89,515,920)   | (226,414)  |                          | 14,904  | 14,904                           | 0   | 2.5                    | (90,566)          | 0  |
| 2513               | Port of Coos Bay                           | 0.00424215%   | 0.01129254%   | (343,400,569)   | (89,515,920)   | (17,899)   |                          | 278   | 278                              | 0   | 2.5                    | (7,160)           | 0  |
| 2515               | Klamath County Fire District 1             | 0.03690984%   | 0.02709552%   | (343,400,569)   | (89,515,920)   | 24,916   | 2,458,525                | 666   | 666                              | 0   | 2.5                    | 9,966             | 0  |
| 2518               | Clackamas County Housing Authority         | 0.03551682%   | 0.02728262%   | (343,400,569)   | (89,515,920)   | 20,905   | 2,458,525                | 671   | 671                              | 0   | 2.5                    | 8,362             | 0  |
| 2519               | Home Forward                               | 0.11964643%   | 0.15691889%   | (343,400,569)   | (89,515,920)   | (94,629)   |                          | 3,858   | 3,858                            | 0   | 2.5                    | (37,852)          | 0  |
| 2521<br>2522       | League of Oregon Cities                    | 0.00431875%   | 0.01164804%<br>0.05021507%                            | (343,400,569)   | (89,515,920)   | (18,608)<br>37,498   | ) 2,458,525<br>2,458,525 | 286<br>1.235  | 286<br>1,235                     | 0   | 2.5<br>2.5             | (7,443)<br>14,999 | 0  |
| 2522<br>2526       | Lane Council of Governments Clatskanie PUD | 0.06498476%<br>0.01170025%                          | 0.05021507%<br>0.01968497%                            | (343,400,569)   | (89,515,920)   | (20,273)   |                          | 1,235<br>484  | 1,235<br>484                     | 0   | 2.5<br>2.5             | 14,999<br>(8,109) | 0  |
| 2526               | Deschutes Valley Water District            | 0.01170025%   | 0.01968497%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | (20,273)   | 2,458,525                | 484<br>468  | 484<br>468                       | 0   | 2.5<br>2.5             | (8,109)           | 0  |
| 2527<br>2528       | Columbia River Fire & Rescue               | 0.04576163%   | 0.03667728%   | (343,400,569)   | (89,515,920)   | 23,064   | 2,458,525                | 902   | 902                              | 0   | 2.5                    | 9,226             | 0  |
| 2526<br>2529       | East Fork Irrigation District              | 0.00395632%   | 0.00253363%   | (343,400,569)   | (89,515,920)   | 23,064<br>3,612  | 2,458,525                | 62  | 902                              | 0   | 2.5                    | 9,220             | 0  |
| 2529               | Oregon School Boards Association           | 0.02457315%   | 0.02019422%   | (343,400,569)   | (89,515,920)   | 11,117   | 2,458,525                | 496   | 496                              | 0   | 2.5                    | 4,447             | 0  |
| 2533               | Owyhee Irrigation District                 | 0.00569287%   | 0.00555943%   | (343,400,569)   | (89,515,920)   | 339  | 2,458,525                | 137   | 137                              | 0   | 2.5                    | 136               | 0  |
| 2536               | Valley View Cemetery                       | 0.00003207%   | 0.00033343%   | (343,400,569)   | (89,515,920)   | 41   | 2,458,525                | 5   | 5                                | Ö   | 2.5                    | 16                | 0  |
| 2538               | Clackamas Vector Control                   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0                 | 0  |
| 2540               | West Extension Irrigation District         | 0.00097221%   | 0.00390722%   | (343,400,569)   | (89,515,920)   | (7,451)  | 2,458,525                | 96  | 96                               | 0   | 2.5                    | (2,980)           | 0  |
|                    | -  |   |   |   |  | ,  |                          |   |                                  |   |                        | ,                 |  |



| Employer<br>Number | Employer Name  | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred Outflow/(Inflow) at Prior Measurement Date | Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share |                          | Employer Proportionate Share of Contributions | Employer Actual<br>Contributions | Net Deferred Outflow/(Inflow) Due to Employer Contributions | Amortization<br>Period | Change in Proportionate En<br>Share Recognized During | New Deferred<br>utflow/(Inflow) Due to<br>nployer Contributions<br>Recognized During<br>Measurement Period |
|--------------------|--|---|---|---|--|--|--------------------------|---|----------------------------------|---|------------------------|---|--|
| 2541               | Jackson County Vector Control District                                     | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2542               | Rainbow Water District   | 0.00357028%   | 0.00343051%   | (343,400,569)   | (89,515,920)   | 354  |                          | 84  | 84                               | 0   | 2.5                    | 142   | 0  |
| 2545               | Council of Governments   | 0.03048874%   | 0.01965976%   | (343,400,569)   | (89,515,920)   | 27,494   | 2,458,525                | 483   | 483                              | 0   | 2.5                    | 10,998  | 0  |
| 2549               | Rogue River Fire District  | 0.01404185%   | 0.01244852%   | (343,400,569)   | (89,515,920)   | 4,046  | 2,458,525                | 306   | 306                              | 0   | 2.5                    | 1,618   | 0  |
| 2550               | Nyssa Road Assessment District 2   | 0.00162586%   | 0.00151107%   | (343,400,569)   | (89,515,920)   | 291  | 2,458,525                | 37  | 37                               | 0   | 2.5                    | 116   | 0  |
| 2551               | Sandy Fire Department  | 0.01621675%   | 0.01527461%   | (343,400,569)   | (89,515,920)   | 2,392  | 2,458,525                | 376   | 376                              | 0   | 2.5                    | 957   | 0  |
| 2552               | Winston-Dillard Fire District  | 0.00848025%   | 0.00840626%   | (343,400,569)   | (89,515,920)   | 188  | 2,458,525                | 207   | 207                              | 0   | 2.5                    | 75  | 0  |
| 2553               | Tangent Rural Fire Protection District                                     | 0.00001721%   | 0.00137603%   | (343,400,569)   | (89,515,920)   | (3,450)  |                          | 34  | 34                               | 0   | 2.5                    | (1,380)   | 0  |
| 2555               | Monroe Fire Department   | 0.00169200%   | 0.00142362%   | (343,400,569)   | (89,515,920)   | 682  | 2,458,525                | 35<br>646                                     | 35<br>646                        | 0   | 2.5                    | 273   | 0  |
| 2556<br>2557       | Jackson County Fire District 5 Estacada Fire Department                    | 0.02533276%<br>0.00000000%                          | 0.02626860%<br>0.00487325%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | (2,376)<br>(12,372)  |                          | 120   | 120                              | 0   | 2.5<br>2.5             | (950)<br>(4,949)                                      | 0  |
| 2559               | Keizer Fire Department   | 0.01292453%   | 0.01365290%   | (343,400,569)   | (89,515,920)   | (1,849)  |                          | 336   | 336                              | 0   | 2.5                    | (740)   | 0  |
| 2561               | Jefferson Rural Fire Protection District                                   | 0.00282248%   | 0.00734058%   | (343,400,569)   | (89,515,920)   | (11,470)   |                          | 180   | 180                              | 0   | 2.5                    | (4,588)   | 0  |
| 2562               | Wy'East Fire District  | 0.002022407/  | 0.00100426%   | (343,400,569)   | (89,515,920)   | 388  | 2,458,525                | 25  | 25                               | 0   | 2.5                    | 155   | 0  |
| 2563               | Central Oregon Irrigation District   | 0.00925943%   | 0.00811381%   | (343,400,569)   | (89,515,920)   | 2,908  | 2,458,525                | 199   | 199                              | 0   | 2.5                    | 1.163   | 0  |
| 2564               | Illinois Valley Fire District  | 0.00201495%   | 0.00196093%   | (343,400,569)   | (89,515,920)   | 138  | 2,458,525                | 48  | 48                               | 0   | 2.5                    | 55  | 0  |
| 2567               | Charleston Rural Fire Protection District                                  | 0.00351122%   | 0.00230138%   | (343,400,569)   | (89,515,920)   | 3,072  |                          | 57  | 57                               | 0   | 2.5                    | 1,229   | 0  |
| 2568               | Molalla Rural Fire Protection District 73                                  | 0.02025879%   | 0.01637771%   | (343,400,569)   | (89,515,920)   | 9,854  | 2,458,525                | 403   | 403                              | 0   | 2.5                    | 3,942   | 0  |
| 2569               | Central Oregon Intergovernmental Council                                   | 0.01635645%   | 0.03966403%   | (343,400,569)   | (89,515,920)   | (59,174)   | 2,458,525                | 975   | 975                              | 0   | 2.5                    | (23,670)  | 0  |
| 2570               | Port of St Helens  | 0.00000000%   | 0.00024242%   | (343,400,569)   | (89,515,920)   | (615)  |                          | 6   | 6                                | 0   | 2.5                    | (246)   | 0  |
| 2571               | Crystal Springs Water District   | 0.00312450%   | 0.00296885%   | (343,400,569)   | (89,515,920)   | 396  | 2,458,525                | 73  | 73                               |   | 2.5                    | 158   | 0  |
| 2572               | Local Government Personnel Institute                                       | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2575               | Jefferson County Rural Fire Protection District 1                          | 0.00167378%   | 0.00129142%   | (343,400,569)   | (89,515,920)   | 971  | 2,458,525                | 32  | 32                               | 0   | 2.5                    | 388   | 0  |
| 2576               | Depoe Bay Rural Fire Protection District                                   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2579               | La Pine Rural Fire Protection District                                     | 0.02125360%   | 0.02326802%   | (343,400,569)   | (89,515,920)   | (5,115)  |                          | 572   | 572                              | 0   | 2.5                    | (2,046)   | 0  |
| 2580               | Marion County Fire District 1  | 0.05118757%   | 0.05893778%   | (343,400,569)   | (89,515,920)   | (19,677)   |                          | 1,449   | 1,449                            | 0   | 2.5                    | (7,871)   | 0  |
| 2581               | Port of Umatilla   | 0.00391111%   |   | (343,400,569)   | (89,515,920)   | 485  | 2,458,525                | 91<br>167                                     | 91<br>167                        | 0   | 2.5<br>2.5             | 194   | 0  |
| 2582<br>2585       | Talent Irrigation District   | 0.01221217%<br>0.00330976%                          | 0.00677479%<br>0.00334265%                            | (343,400,569)   | (89,515,920)   | 13,804<br>(83)   | 2,458,525<br>2,458,525   | 167<br>82                                     | 167<br>82                        | 0   | 2.5<br>2.5             | 5,522   | 0  |
| 2587               | Rogue River Valley Irrigation District Tualatin Valley Irrigation District | 0.00330976%   | 0.00334265%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | (1,247)  |                          | 62<br>49                                      | 49                               | 0   | 2.5                    | (33)<br>(499)   | 0  |
| 2588               | Clatskanie Rural Fire Protection District                                  | 0.00690501%   | 0.00199022%   | (343,400,569)   | (89,515,920)   | 2.334  | 2,458,525                | 147   | 147                              | 0   | 2.5                    | 934   | 0  |
| 2589               | West Slope Water District  | 0.00528084%   | 0.00349274%   | (343,400,569)   | (89,515,920)   | 4.540  | 2,458,525                | 86  | 86                               | 0   | 2.5                    | 1.816   | 0  |
| 2590               | Redmond Fire & Rescue  | 0.07757218%   | 0.05139830%   | (343,400,569)   | (89.515.920)   | 66.452   | 2,458,525                | 1.264   | 1,264                            | 0   | 2.5                    | 26.581  | 0  |
| 2592               | Medford Irrigation District  | 0.00221641%   |   | (343,400,569)   | (89,515,920)   | (1,707)  |                          | 71  | 71                               | 0   | 2.5                    | (683)   | Ö  |
| 2594               | Metro  | 0.38279975%   | 0.51125167%   | (343,400,569)   | (89,515,920)   | (326,120)  | 2,458,525                | 12,569  | 12,569                           | 0   | 2.5                    | (130,448)   | 0  |
| 2595               | Canby Fire District  | 0.01241059%   | 0.02055704%   | (343,400,569)   | (89,515,920)   | (20,682)   | 2,458,525                | 505   | 505                              | 0   | 2.5                    | (8,273)   | 0  |
| 2596               | Bend Parks & Recreation  | 0.04814946%   | 0.04309576%   | (343,400,569)   | (89,515,920)   | 12,830   | 2,458,525                | 1,060   | 1,060                            | 0   | 2.5                    | 5,132   | 0  |
| 2597               | Mapleton Water District  | 0.00132316%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 3,359  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 1,344   | 0  |
| 2598               | Marion County Housing Authority  | 0.00327365%   | 0.00279273%   | (343,400,569)   | (89,515,920)   | 1,220  | 2,458,525                | 69  | 69                               | 0   | 2.5                    | 488   | 0  |
| 2599               | South Suburban Sanitary District   | 0.00529906%   | 0.00380797%   | (343,400,569)   | (89,515,920)   | 3,785  | 2,458,525                | 94  | 94                               | 0   | 2.5                    | 1,514   | 0  |
| 2600               | Winston-Dillard Water District   | 0.00353248%   | 0.00216878%   | (343,400,569)   | (89,515,920)   | 3,462  | 2,458,525                | 53  | 53                               | 0   | 2.5                    | 1,385   | 0  |
| 2601               | Baker Valley Irrigation District   | 0.00116422%   | 0.00097579%   | (343,400,569)   | (89,515,920)   | 479  | 2,458,525                | 24  | 24                               | 0   | 2.5                    | 192   | 0  |
| 2602               | Aumsville Rural Fire Protection District                                   | 0.00000000%   | 0.00220620%   | (343,400,569)   | (89,515,920)   | (5,601)  |                          | 54  | 54<br>22                         | 0   | 2.5                    | (2,240)   | 0  |
| 2603<br>2604       | Corbett Water District   | 0.00000000%<br>0.00394148%                          | 0.00089159%<br>0.00373598%                            | (343,400,569)   | (89,515,920)<br>(89,515,920)                                   | (2,264)<br>522   | ) 2,458,525<br>2,458,525 | 22<br>92                                      | 92                               | 0   | 2.5<br>2.5             | (906)<br>209  | 0  |
| 2605               | Netarts-Oceanside Sanitary District<br>Scio Fire District                  | 0.00394146%   |   | (343,400,569)<br>(343,400,569)                          | (89,515,920)   | (6,310)  |                          | 110   | 110                              | •   | 2.5                    | (2,524)   | 0  |
| 2606               | West Valley Housing Authority  | 0.00200921%   | 0.00781078%   | (343,400,569)   | (89,515,920)   | 9.507  | 2,458,525                | 192   | 192                              | 0   | 2.5                    | 3.803   | 0  |
| 2607               | Hoodland Fire District 74  | 0.00544619%   | 0.00663772%   | (343,400,569)   | (89,515,920)   | (3,026)  |                          | 163   | 163                              | 0   | 2.5                    | (1,210)   | 0  |
| 2608               | Gaston Rural Fire Protection District                                      | 0.00000000%   | 0.00024730%   | (343,400,569)   | (89,515,920)   | (628)  |                          | 6   | 6                                | 0   | 2.5                    | (251)   | 0  |
| 2610               | Turner Fire District   | 0.00051158%   | 0.00384946%   | (343,400,569)   | (89,515,920)   | (8,475)  |                          | 95  | 95                               | 0   | 2.5                    | (3,390)   | 0  |
| 2612               | Community Services Consortium  | 0.02595942%   | 0.04401257%   | (343,400,569)   | (89,515,920)   | (45,835)   |                          | 1,082   | 1,082                            | 0   | 2.5                    | (18,334)  | Ö  |
| 2613               | Polk Soil & Water Conservation District                                    | 0.00000000%   | 0.00033516%   | (343,400,569)   | (89,515,920)   | (851)  |                          | 8   | 8                                | 0   | 2.5                    | (340)   | 0  |
| 2617               | Clean Water Services   | 0.24935072%   | 0.25552191%   | (343,400,569)   | (89,515,920)   | (15,668)   | 2,458,525                | 6,282   | 6,282                            | 0   | 2.5                    | (6,267)   | 0  |
| 2618               | Estacada Cemetery District   | 0.00017480%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 444  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 178   | 0  |
| 2620               | Jackson County Fire District 4   | 0.00000000%   | 0.00121374%   | (343,400,569)   | (89,515,920)   | (3,081)  |                          | 30  | 30                               | 0   | 2.5                    | (1,232)   | 0  |
| 2623               | Evans Valley Fire District 6   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2624               | Klamath Vector Control   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 2625               | Port of Newport  | 0.00702885%   | 0.01187582%   | (343,400,569)   | (89,515,920)   | (12,306)   |                          | 292   | 292                              |   | 2.5                    | (4,922)   | 0  |
| 2626               | Tillamook Peoples Utility District   | 0.06329614%   | 0.08172095%   | (343,400,569)   | (89,515,920)   | (46,778)   |                          | 2,009<br>77                                   | 2,009<br>77                      | 0   | 2.5                    | (18,711)<br>64  | 0  |
| 2628               | McKenzie Fire And Rescue   | 0.00317512%   | 0.00311203%   | (343,400,569)   | (89,515,920)   | 160  | 2,458,525                | //  | //                               | 0   | 2.5                    | 64  | 0  |



| Employer<br>Number | 1 2 2  | Proportionate<br>Share at Prior<br>Measurement Date |             | Collective Net OPEB<br>Liability at Prior<br>Measurement Date | Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share | Contributions for<br>Measurement Period | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>Period | Change in Proportionate Er<br>Share Recognized During<br>Measurement Period | New Deferred<br>outflow/(Inflow) Due to<br>mployer Contributions<br>Recognized During<br>Measurement Period |
|--------------------|--|---|-------------|---|---|---|---|---|----------------------------------|---|------------------------|---|---|
| 2630               | Sheridan Fire District                               | 0.00000000%   | 0.00123001% | (343,400,569)   | (89,515,920)                                  | (3,123)   |   | 30  | 30                               |   | 2.5                    | (1,249)   | 0   |
| 2631               | Arch Cape Water-Sanitary District                    | 0.00180876%   | 0.00160828% | (343,400,569)   | (89,515,920)                                  | 509   | 2,458,525                               | 40  | 40                               |   | 2.5                    | 204   | 0   |
| 2633               | Port of Cascade Locks                                | 0.00158773%   | 0.00513641% | (343,400,569)   | (89,515,920)                                  | (9,010)   |   | 126   | 126                              |   | 2.5                    | (3,604)   | 0   |
| 2637               | Northeast Oregon Housing Authority                   | 0.00039651%   | 0.00144924% | (343,400,569)   | (89,515,920)                                  | (2,673)   |   | 36  | 36                               |   | 2.5                    | (1,069)   | 0   |
| 2638               | North Douglas County Fire and EMS                    | 0.00346027%   | 0.00415208% | (343,400,569)   | (89,515,920)                                  | (1,757)   |   | 102   | 102                              |   | 2.5                    | (703)   | 0   |
| 2641               | Suburban East Salem Water District                   | 0.00499299%   | 0.00466296% | (343,400,569)   | (89,515,920)                                  | 837   | 2,458,525                               | 115   | 115                              |   | 2.5                    | 335   | 0   |
| 2642               | Dexter Rural Fire Protection District                | 0.00000000%   | 0.00000000% | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525                               | 0   | 0                                |   | 2.5                    | 0   | 0   |
| 2643               | Sweet Home Cemetery                                  | 0.00107716%   | 0.00095504% | (343,400,569)   | (89,515,920)                                  | 309   | 2,458,525                               | 23  | 23                               |   | 2.5                    | 124   | 0   |
| 2644               | Lakeside Water District                              | 0.00216039%   | 0.00215088% | (343,400,569)   | (89,515,920)                                  | 25  | 2,458,525                               | 53  | 53                               |   | 2.5                    | 10  | 0   |
| 2645               | Chiloquin Agency Lake Rural Fire Protection District | 0.00117131%   |             | (343,400,569)   | (89,515,920)                                  | (855)   |   | 37  | 37                               |   | 2.5                    | (342)   | 0   |
| 2646               | Keno Rural Fire Protection District                  | 0.00000000%   | 0.00397718% | (343,400,569)   | (89,515,920)                                  | (10,098)  |   | 98  | 98                               |   | 2.5                    | (4,039)   | 0   |
| 2647               | Crooked River Ranch Rural Fire Protection District   | 0.00003375%   | 0.00003905% | (343,400,569)   | (89,515,920)                                  | (13)  |   | 1   | 1                                | 0   | 2.5                    | (5)   | 0   |
| 2648               | Black Butte Ranch Rural Fire Protection District     | 0.00000000%   | 0.00878210% | (343,400,569)   | (89,515,920)                                  | (22,296)  |   | 216   | 216                              |   | 2.5                    | (8,918)   | 0   |
| 2649               | Colton Fire Department                               | 0.00082238%   | 0.00021273% | (343,400,569)   | (89,515,920)                                  | 1,548   | 2,458,525                               | 5   | 5                                | -   | 2.5                    | 619   | 0   |
| 2651               | Imbler Rural Fire Protection District                | 0.00008065%   | 0.00000000% | (343,400,569)   | (89,515,920)                                  | 204   | 2,458,525                               | 0   | 0                                |   | 2.5                    | 82  | 0   |
| 2652               | The Oregon Consortium                                | 0.00000000%   | 0.00000000% | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525                               | 0   | 0                                | •   | 2.5                    | 0   | 0   |
| 2653               | Umatilla Fire Department                             | 0.00130460%   | 0.00140572% | (343,400,569)   | (89,515,920)                                  | (257)   |   | 35  | 35                               |   | 2.5                    | (103)   | 0   |
| 2657               | Mid-Willamette Valley Senior Service Agency          | 0.05519991%   | 0.05274463% | (343,400,569)   | (89,515,920)                                  | 6,233   | 2,458,525                               | 1,297   | 1,297                            |   | 2.5                    | 2,493   | 0   |
| 2659               | Silverton Fire District                              | 0.00900499%   | 0.00732309% | (343,400,569)   | (89,515,920)                                  | 4,271   | 2,458,525                               | 180   | 180                              |   | 2.5                    | 1,708   | 0   |
| 2660               | Tualatin Valley Fire & Rescue                        | 0.58674688%   | 0.66093777% | (343,400,569)   | (89,515,920)                                  | (188,359)   |   | 16,249  | 16,249                           |   | 2.5                    | (75,344)  | 0   |
| 2663               | Metropolitan Area Communications Commission          | 0.00000000%   | 0.00226233% | (343,400,569)   | (89,515,920)                                  | (5,744)   |   | 56  | 56                               |   | 2.5                    | (2,298)   | 0   |
| 2664               | Applegate Valley Rural Fire Protection District 9    | 0.00405486%   | 0.00430014% | (343,400,569)   | (89,515,920)                                  | (623)   |   | 106   | 106                              |   | 2.5                    | (249)   | 0   |
| 2669               | Roseburg Urban Sanitary Authority                    | 0.01100239%   | 0.01064459% | (343,400,569)   | (89,515,920)                                  | 909   | 2,458,525                               | 262   | 262                              |   | 2.5                    | 364   | 0   |
| 2671               | Columbia 911 Communications District                 | 0.01095380%   | 0.00895415% | (343,400,569)   | (89,515,920)                                  | 5,077   | 2,458,525                               | 220   | 220                              |   | 2.5                    | 2,031   | 0   |
| 2672               | Rockwood Water PUD                                   | 0.01245851%   | 0.01310623% | (343,400,569)   | (89,515,920)                                  | (1,644)   |   | 322   | 322                              |   | 2.5                    | (658)   | 0   |
| 2673               | Port Orford Library                                  | 0.00085646%   | 0.00078706% | (343,400,569)   | (89,515,920)                                  | 176   | 2,458,525                               | 19  | 19                               |   | 2.5                    | 70  | 0   |
| 2674               | Nestucca Rural Fire District                         | 0.00180842%   | 0.00172380% | (343,400,569)   | (89,515,920)                                  | 216   | 2,458,525                               | 42  | 42                               |   | 2.5                    | 86  | 0   |
| 2676               | Woodburn Fire District                               | 0.02637820%   | 0.02752341% | (343,400,569)   | (89,515,920)                                  | (2,907)   | 2,458,525                               | 677   | 677                              |   | 2.5                    | (1,163)   | 0   |
| 2678               | Central Oregon Regional Housing Authority            | 0.00281944%   | 0.00886670% | (343,400,569)   | (89,515,920)                                  | (15,353)  |   | 218   | 218                              |   | 2.5                    | (6,141)   | 0   |
| 2679               | Columbia River Public Utility District               | 0.02978953%   | 0.03499497% | (343,400,569)   | (89,515,920)                                  | (13,217)  |   | 860   | 860                              |   | 2.5                    | (5,287)   | 0   |
| 2681               | Cloverdale Rural Fire Protection District            | 0.00252956%   | 0.00257431% | (343,400,569)   | (89,515,920)                                  | (114)   |   | 63  | 63                               |   | 2.5                    | (46)  | 0   |
| 2684               | Parkdale Fire District                               | 0.00210370%   | 0.00212811% | (343,400,569)   | (89,515,920)                                  | (62)  |   | 52  | 52                               |   | 2.5                    | (25)  | 0   |
| 2685               | Oregon Community College Association                 | 0.00327669%   | 0.00317507% | (343,400,569)   | (89,515,920)                                  | 258   | 2,458,525                               | 78  | 78                               |   | 2.5                    | 103   | 0   |
| 2686               | Weston Cemetery                                      | 0.00000000%   | 0.00000000% | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525                               | 0   | 0                                | •   | 2.5                    | 0   | 0   |
| 2687               | Columbia Drainage Vector Control District            | 0.00182530%   | 0.00157086% | (343,400,569)   | (89,515,920)                                  | 646   | 2,458,525                               | 39  | 39                               |   | 2.5                    | 258   | 0   |
| 2688               | Polk County Fire District 1                          | 0.01387481%   | 0.01335801% | (343,400,569)   | (89,515,920)                                  | 1,312   | 2,458,525                               | 328   | 328                              |   | 2.5                    | 525   | 0   |
| 2689               | Redmond Area Park & Recreation District              | 0.00299154%   |             | (343,400,569)   | (89,515,920)                                  | (4,630)   |   | 118   | 118                              |   | 2.5                    | (1,852)   | 0   |
| 2692               | Siuslaw Public Library                               | 0.00332933%   | 0.00300221% | (343,400,569)   | (89,515,920)                                  | 830   | 2,458,525                               | 74  | 74                               |   | 2.5                    | 332   | 0   |
| 2693               | City-County Insurance Services                       | 0.04678715%   | 0.04704325% | (343,400,569)   | (89,515,920)                                  | (649)   |   | 1,157   | 1,157                            |   | 2.5                    | (260)   | 0   |
| 2694               | Philomath Fire Department                            | 0.00000000%   | 0.00090705% | (343,400,569)   | (89,515,920)                                  | (2,303)   |   | 22  | 22                               |   | 2.5                    | (921)   | 0   |
| 2695               | Washington County Consolidated Communications Agency | 0.04462508%   | 0.05232690% | (343,400,569)   | (89,515,920)                                  | (19,553)  |   | 1,286   | 1,286                            |   | 2.5                    | (7,821)   | 0   |
| 2696               | Stayton Fire District                                | 0.00890882%   | 0.00872027% | (343,400,569)   | (89,515,920)                                  | 478   | 2,458,525                               | 214   | 214                              |   | 2.5                    | 191   | 0   |
| 2698               | Halsey Shedd Rural Fire Protection District          | 0.00047649%   | 0.00044051% | (343,400,569)   | (89,515,920)                                  | 91  | 2,458,525                               | 11  | 11                               |   | 2.5                    | 36  | 0   |
| 2699               | Chetco Library Board                                 | 0.00133531%   | 0.00121740% | (343,400,569)   | (89,515,920)                                  | 299   | 2,458,525                               | 30  | 30                               |   | 2.5                    | 120   | 0   |
| 2700               | Lowell Rural Fire Protection District                | 0.00026119%   |             | (343,400,569)   | (89,515,920)                                  | 63  | 2,458,525                               | 6   | 6                                |   | 2.5                    | 25  | 0   |
| 2701               | Sisters-Camp Sherman Rural Fire Protection District  | 0.00796023%   | 0.01400311% | (343,400,569)   | (89,515,920)                                  | (15,341)  |   | 344   | 344                              |   | 2.5                    | (6,136)   | 0   |
| 2702               | Banks Fire District 13                               | 0.00153981%   | 0.00109537% | (343,400,569)   | (89,515,920)                                  | 1,128   | 2,458,525                               | 27  | 27                               |   | 2.5                    | 451   | 0   |
| 2704               | Clatsop County 4-H District                          | 0.00000000%   | 0.00136830% | (343,400,569)   | (89,515,920)                                  | (3,474)   |   | 34  | 34                               |   | 2.5                    | (1,390)   | 0   |
| 2705               | Lebanon Fire District                                | 0.02982598%   | 0.02825434% | (343,400,569)   | (89,515,920)                                  | 3,990   | 2,458,525                               | 695   | 695                              |   | 2.5                    | 1,596   | 0   |
| 2707               | Clatskanie Library                                   | 0.00033678%   | 0.00003986% | (343,400,569)   | (89,515,920)                                  | 754   | 2,458,525                               | 1   | 1                                | 0   | 2.5                    | 302   | 0   |
| 2709               | Scappoose Public Library                             | 0.00000000%   | 0.00000000% | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525                               | 0   | 0                                |   | 2.5                    | 0   | 0   |
| 2710               | Klamath County Emergency Communications District     | 0.00554236%   | 0.01125146% | (343,400,569)   | (89,515,920)                                  | (14,495)  |   | 277   | 277                              |   | 2.5                    | (5,798)   | 0   |
| 2712               | Jefferson County EMS                                 | 0.00234126%   | 0.00279029% | (343,400,569)   | (89,515,920)                                  | (1,140)   |   | 69  | 69                               |   | 2.5                    | (456)   | 0   |
| 2713               | Port of Tillamook Bay                                | 0.00308029%   | 0.00823502% | (343,400,569)   | (89,515,920)                                  | (13,086)  |   | 202   | 202                              |   | 2.5                    | (5,234)   | 0   |
| 2714               | Winchester Bay Sanitary District                     | 0.00156950%   | 0.00143989% | (343,400,569)   | (89,515,920)                                  | 329   | 2,458,525                               | 35  | 35                               |   | 2.5                    | 132   | 0   |
| 2715               | Jackson County Fire District 3                       | 0.07968937%   | 0.06443050% | (343,400,569)   | (89,515,920)                                  | 38,740  | 2,458,525                               | 1,584   | 1,584                            |   | 2.5                    | 15,496  | 0   |
| 2716               | Neskowin Water District                              | 0.00000000%   | 0.00001302% | (343,400,569)   | (89,515,920)                                  | (33)  |   | 0   | 0                                |   | 2.5                    | (13)  | 0   |
| 2717               | Ice Fountain Water District                          | 0.00381223%   | 0.00271179% | (343,400,569)   | (89,515,920)                                  | 2,794   | 2,458,525                               | 67  | 67                               |   | 2.5                    | 1,118   | 0   |
| 2718               | Curry Library  | 0.00000000%   | 0.00000000% | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525                               | 0   | 0                                |   | 2.5                    | 0   | 0   |
| 2721               | Klamath Housing Authority                            | 0.00325442%   | 0.00295665% | (343,400,569)   | (89,515,920)                                  | 756   | 2,458,525                               | 73  | 73                               | 0   | 2.5                    | 302   | 0   |
|                    |  |   |             |   |   |   |   |   |                                  |   |                        |   |   |



| Employer<br>Number |   | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred Outflow/(Inflow) at Prior Measurement Date | Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share |                        | Employer Proportionate Share of Contributions | Employer Actual<br>Contributions | Net Deferred Outflow/(Inflow) Due to Employer Contributions | Amortization<br>Period |                | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|---|---|-----------------------------------|---|--|--|------------------------|---|----------------------------------|---|------------------------|----------------|--|
| 2722               | Employer Name   | 0.00317377%   | 0.00299163%                       | (343,400,569)   |  | 462  | 2,458,525              | 74  | 74                               |   | 2.5                    | 185            | Measurement Feriou   |
| 2724               | Tillamook 9-1-1<br>Nehalem Bay Wastewater Agency                                | 0.00000000%   | 0.00299163%                       | (343,400,569)   | (89,515,920)<br>(89,515,920)                                   | (6,272)  |                        | 61  | 61                               |   | 2.5                    | (2,509)        | 0  |
| 2725               | West Valley Fire District   | 0.0000000%  |                                   | (343,400,569)   | (89,515,920)   |  | 2,458,525              | 0   | 01                               |   | 2.5                    | (2,509)        | 0  |
| 2726               | Yamhill Communications Agency   | 0.00519276%   |                                   | (343,400,569)   | (89,515,920)   | 2,094  | 2,458,525              | 107   | 107                              |   | 2.5                    | 838            | 0  |
| 2728               | Baker County Library District   | 0.00101979%   |                                   | (343,400,569)   | (89,515,920)   | (8.726)  | 2,458,525              | 110   | 110                              |   | 2.5                    | (3.490)        | 0  |
| 2729               | Douglas County Fire District 2  | 0.04038968%   |                                   | (343,400,569)   | (89,515,920)   | 43.498   | 2,458,525              | 572   | 572                              |   | 2.5                    | 17.399         | 0  |
| 2731               | Canby Utility Board   | 0.00867530%   |                                   | (343,400,569)   | (89,515,920)   | 8.102  | 2,458,525              | 135   | 135                              |   | 2.5                    | 3,241          | 0  |
| 2732               | Umatilla County Special Library District  | 0.00106636%   |                                   | (343,400,569)   | (89,515,920)   | (1,998)  |                        | 46  | 46                               |   | 2.5                    | (799)          | Ö  |
| 2733               | Wiard Memorial Park District  | 0.00000000%   | 0.00000000%                       | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
| 2734               | Seal Rock Water District  | 0.00483405%   | 0.00529382%                       | (343,400,569)   | (89,515,920)   | (1,167)  | 2,458,525              | 130   | 130                              | 0   | 2.5                    | (467)          | 0  |
| 2739               | Scappoose Rural Fire Protection District  | 0.01978432%   | 0.01675883%                       | (343,400,569)   | (89,515,920)   | 7,681  | 2,458,525              | 412   | 412                              | 0   | 2.5                    | 3,072          | 0  |
| 2740               | Neskowin Regional Sanitary Authority  | 0.00000000%   | 0.00000000%                       | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                |   | 2.5                    | 0              | 0  |
| 2741               | Port of Garibaldi   | 0.01123895%   | 0.00215983%                       | (343,400,569)   | (89,515,920)   | 23,050   | 2,458,525              | 53  | 53                               | 0   | 2.5                    | 9,220          | 0  |
| 2742               | Amity Fire District   | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | (742)  |                        | 7   | 7                                | 0   | 2.5                    | (297)          | 0  |
| 2743               | Douglas Soil & Water Conservation District                                      | 0.00195792%   |                                   | (343,400,569)   | (89,515,920)   | 4,750  | 2,458,525              | 2   | 2                                | •   | 2.5                    | 1,900          | 0  |
| 2745               | Clackamas County Fire District  | 0.20988263%   |                                   | (343,400,569)   | (89,515,920)   | 74,856   | 2,458,525              | 4,435   | 4,435                            |   | 2.5                    | 29,942         | 0  |
| 2747               | Salem Housing Authority   | 0.01766713%   |                                   | (343,400,569)   | (89,515,920)   | (1,859)  | 2,458,525              | 452   | 452                              |   | 2.5                    | (744)          | 0  |
| 2749               | Black Butte Ranch Police  | 0.00312180%   |                                   | (343,400,569)   | (89,515,920)   | (13,891)   | 2,458,525              | 211   | 211                              |   | 2.5                    | (5,556)        | 0  |
| 2752               | Mist-Birkenfeld Rural Fire Protection District                                  | 0.00171056%   |                                   | (343,400,569)   | (89,515,920)   | 2,445  | 2,458,525              | 18  | 18                               |   | 2.5                    | 978            | 0  |
| 2753               | Linn-Benton Housing Authority   | 0.01867072%   |                                   | (343,400,569)   | (89,515,920)   | 5,296  | 2,458,525              | 408   | 408                              |   | 2.5                    | 2,118          | 0  |
| 2754               | Western Lane Ambulance District   | 0.01251081%   |                                   | (343,400,569)   | (89,515,920)   | (1,143)  |                        | 319   | 319                              |   | 2.5                    | (457)          | 0  |
| 2757               | City of Stayton   | 0.00928744%   |                                   | (343,400,569)   | (89,515,920)   | (1,948)  |                        | 247   | 247                              |   | 2.5                    | (779)          | 0  |
| 2758               | Mohawk Valley Rural Fire District   | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | •  | 2,458,525<br>2,458,525 | 55  | 55                               | •   | 2.5<br>2.5             | (405)          | 0  |
| 2760<br>2761       | Knappa Svensen Burnside Rural Fire Protection District<br>Clackamas River Water | 0.00182530%<br>0.03174677%                          |                                   | (343,400,569)   | (89,515,920)   | (1,012)<br>5,738   | 2,458,525              | 725   | 725                              |   | 2.5                    | (405)<br>2,295 | 0  |
| 2763               | Junction City Fire Department   | 0.03174677%   |                                   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | (5,553)  |                        | 725   | 725                              |   | 2.5                    | (2,221)        | 0  |
| 2765               | Green Sanitary  | 0.00655338%   |                                   | (343,400,569)   | (89,515,920)   | 15,390   | 2,458,525              | 12  | 12                               |   | 2.5                    | 6,156          | 0  |
| 2766               | Southwest Lincoln County Water District   | 0.00053336%   |                                   | (343,400,569)   | (89,515,920)   | 701  | 2,458,525              | 80  | 80                               |   | 2.5                    | 280            | 0  |
| 2767               | Springfield Utility Board   | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | 701  | 2,458,525              | 00  | 00                               |   | 2.5                    | 0              | 0  |
| 2768               | Lake County Library District  | 0.0000000%  |                                   | (343,400,569)   | (89,515,920)   | (2,111)  |                        | 20  | 20                               | •   | 2.5                    | (844)          | 0  |
| 2771               | Harbor Water PUD  | 0.00213339%   |                                   | (343,400,569)   | (89,515,920)   | (365)  |                        | 56  | 56                               |   | 2.5                    | (146)          | 0  |
| 2772               | Umatilla County Soil & Water District   | 0.00000000%   | 0.00000000%                       | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                |   | 2.5                    | 0              | 0  |
| 2773               | Housing Authority of Jackson County   | 0.02705277%   |                                   | (343,400,569)   | (89,515,920)   | 5,245  | 2,458,525              | 614   | 614                              | 0   | 2.5                    | 2,098          | 0  |
| 2774               | Oregon Trail Library District   | 0.00000000%   | 0.00003986%                       | (343,400,569)   | (89,515,920)   | (102)  | 2,458,525              | 1   | 1                                | 0   | 2.5                    | (41)           | 0  |
| 2776               | Rainier Cemetery District   | 0.00000000%   | 0.00000000%                       | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
| 2777               | City of Newberg   | 0.05204032%   | 0.04163025%                       | (343,400,569)   | (89,515,920)   | 26,429   | 2,458,525              | 1,023   | 1,023                            |   | 2.5                    | 10,572         | 0  |
| 2778               | Mulino Water District 23  | 0.00171124%   | 0.00151798%                       | (343,400,569)   | (89,515,920)   | 491  | 2,458,525              | 37  | 37                               |   | 2.5                    | 196            | 0  |
| 2779               | Brownsville Rural Fire Protection District                                      | 0.00155331%   |                                   | (343,400,569)   | (89,515,920)   | (2,568)  |                        | 63  | 63                               |   | 2.5                    | (1,027)        | 0  |
| 2780               | Nehalem Bay Health District   | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | •   | 2.5                    | 0              | 0  |
| 2781               | North Bend Coos-Curry Housing Authority   | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | (6,586)  |                        | 64  | 64                               |   | 2.5                    | (2,634)        | 0  |
| 2782               | Millington Rural Fire Protection District                                       | 0.0000000%  |                                   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | •   | 2.5                    | 0              | 0  |
| 2783               | Tillamook Fire District   | 0.00349604%   |                                   | (343,400,569)   | (89,515,920)   | 213  | 2,458,525              | 84  | 84                               |   | 2.5                    | 85             | 0  |
| 2784               | Eisenschmidt Pool   | 0.00289672%   |                                   | (343,400,569)   | (89,515,920)   | (819)  |                        | 79  | 79                               |   | 2.5                    | (328)          | 0  |
| 2785               | Fern Ridge Community Library  | 0.00068436%   |                                   | (343,400,569)   | (89,515,920)   | (2,419)<br>(350)   |                        | 40  | 40                               |   | 2.5<br>2.5             | (968)<br>(140) | 0  |
| 2786<br>2788       | Seal Rock Rural Fire Protection District Port of Hood River                     | 0.00000000%<br>0.01196684%                          |                                   | (343,400,569)<br>(343,400,569)                          | (89,515,920)   | (350)  | 2,458,525              | 285   | 285                              | •   | 2.5                    | (140)          | 0  |
| 2789               | Farmers Irrigation District   | 0.00308434%   |                                   | (343,400,569)   | (89,515,920)<br>(89,515,920)                                   | 382  | 2,458,525              | 72  | 265<br>72                        |   | 2.5                    | 153            | 0  |
| 2790               | Silver Falls Library District   | 0.00308434%   |                                   | (343,400,569)   | (89,515,920)   | 1.011  | 2,458,525              | 84  | 84                               |   | 2.5                    | 404            | 0  |
| 2792               | North Wasco County Parks And Recreation District                                | 0.00342585%   |                                   | (343,400,569)   | (89,515,920)   | 4,714  | 2,458,525              | 39  | 39                               |   | 2.5                    | 1,886          | 0  |
| 2793               | North Lincoln Fire & Rescue District 1  | 0.00556801%   |                                   | (343,400,569)   | (89,515,920)   | (3,265)  |                        | 169   | 169                              |   | 2.5                    | (1,306)        | 0  |
| 2794               | Siuslaw Rural Fire Protection District 1  | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | (3,203)  | 2,458,525              | 0   | 0                                |   | 2.5                    | (1,300)        | 0  |
| 2796               | West Side Rural Fire Protection District  | 0.00303338%   |                                   | (343,400,569)   | (89,515,920)   | 899  | 2,458,525              | 66  | 66                               | •   | 2.5                    | 360            | 0  |
| 2797               | Vernonia Fire   | 0.00058481%   |                                   | (343,400,569)   | (89,515,920)   | 32   | 2,458,525              | 14  | 14                               |   | 2.5                    | 13             | 0  |
| 2798               | Fairview Water District   | 0.0000004017/                                       |                                   | (343,400,569)   | (89,515,920)   | (552)  |                        | 5   | 5                                | -   | 2.5                    | (221)          | 0  |
| 2799               | Sublimity Fire District   | 0.00179222%   |                                   | (343,400,569)   | (89,515,920)   | 2,219  | 2,458,525              | 23  | 23                               | •   | 2.5                    | 888            | 0  |
| 2801               | Coburg Rural Fire Protection District   | 0.00280122%   |                                   | (343,400,569)   | (89,515,920)   | 253  | 2,458,525              | 66  | 66                               |   | 2.5                    | 101            | 0  |
| 2802               | Rural Road Assessment District 3  | 0.00006648%   |                                   | (343,400,569)   | (89,515,920)   | 168  | 2,458,525              | 0   | 0                                |   | 2.5                    | 67             | 0  |
| 2803               | Southwestern Polk County Rural Fire Protection District                         | 0.00000000%   |                                   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
| 2804               | Aurora Rural Fire Protection District   | 0.00218401%   | 0.00358711%                       | (343,400,569)   | (89,515,920)   | (3,562)  | 2,458,525              | 88  | 88                               | 0   | 2.5                    | (1,425)        | 0  |
| 2806               | Multnomah County Rural Fire Protection District 14                              | 0.00000000%   | 0.00000000%                       | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0              | 0  |
|                    |   |   |                                   |   |  |  |                        |   |                                  |   |                        |                |  |



| Employer<br>Number | Employer Name  | Proportionate<br>Share at Prior<br>Measurement Date |                            | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred<br>Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share | Contributions for<br>Measurement Period | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>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 | _ |
|--------------------|--|---|----------------------------|---|--|---|---|---|----------------------------------|---|------------------------|---|---|
| 2809               | Juntura Road District 4  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2810               | Sutherlin Water Control District   | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   |   | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2811               | Mid-Columbia Center For Living   | 0.01108675%   | 0.00889802%                | (343,400,569)   | (89,515,920)   | 5,557   | 2,458,525                               | 219   | 219                              |   | 2.5                    | 2,223 0   |   |
| 2814               | The Job Council  | 0.0000000%  | 0.00318728%                | (343,400,569)   | (89,515,920)   | (8,092)   |   | 78  | 78                               |   | 2.5                    | (3,237) 0   |   |
| 2816               | Odell Sanitary District  | 0.00128031%   | 0.00152164%                | (343,400,569)   | (89,515,920)   | (613)   |   | 37  | 37                               |   | 2.5                    | (245) 0   |   |
| 2817               | Wickiup Water District   | 0.00000000%   | 0.00187999%                | (343,400,569)   | (89,515,920)   | (4,773)   |   | 46  | 46                               |   | 2.5                    | (1,909) 0   |   |
| 2818               | Netarts Water District   | 0.00134982%   | 0.00129061%                | (343,400,569)   | (89,515,920)   | 150   | 2,458,525                               | 32  | 32                               |   | 2.5                    | 60 0  |   |
| 2819               | Harrisburg Fire and Rescue   | 0.00038132%   | 0.00061582%                | (343,400,569)   | (89,515,920)   | (595)   |   | 15  | 15                               | 0   | 2.5                    | (238) 0   |   |
| 2820               | Central Oregon Coast Fire & Rescue District                                      | 0.00001586%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 40  | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 16 0  |   |
| 2821               | Tillamook County Soil And Water Conservation District                            | 0.00216579%   | 0.00241730%                | (343,400,569)   | (89,515,920)   | (639)   |   | 59  | 59                               | 0   | 2.5                    | (256) 0   |   |
| 2822               | Deschutes County Rural Fire Protection District 2                                | 0.00000000%   | 0.00258529%                | (343,400,569)   | (89,515,920)   | (6,564)   |   | 64  | 64                               | 0   | 2.5                    | (2,626) 0   |   |
| 2823               | Lyons Fire District  | 0.00000000%   | 0.00025951%                | (343,400,569)   | (89,515,920)   | (659)   |   | 6   | •                                | 0   | 2.5                    | (264) 0   |   |
| 2824               | Glide Fire Department  | 0.00027401%   | 0.00016067%                | (343,400,569)   | (89,515,920)   | 288   | 2,458,525                               | 4   | 4                                | 0   | 2.5                    | 115 0   |   |
| 2825               | Northern Oregon Corrections  | 0.04391980%   | 0.02437315%                | (343,400,569)   | (89,515,920)   | 49,626  | 2,458,525                               | 599   | 599                              |   | 2.5                    | 19,850 0  |   |
| 2826               | Wasco County Soil-Water Conservation District                                    | 0.00430525%   | 0.00568593%                | (343,400,569)   | (89,515,920)   | (3,505)   |   | 140   | 140                              |   | 2.5                    | (1,402) 0   |   |
| 2828               | Deschutes Public Library District  | 0.03945931%   | 0.03559939%                | (343,400,569)   | (89,515,920)   | 9,800   | 2,458,525                               | 875   | 875                              |   | 2.5                    | 3,920 0   |   |
| 2829               | Hubbard Rural Fire Protection District   | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2830               | Netarts-Oceanside Rural Fire Protection District                                 | 0.00060911%   | 0.00056091%                | (343,400,569)   | (89,515,920)   | 123   | 2,458,525                               | 14  | 14                               | 0   | 2.5                    | 49 0  |   |
| 2833               | Boardman Rural Fire Protection District  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | •   | 2,458,525                               | •   | •                                | •   | 2.5                    | ů ů   |   |
| 2834<br>2835       | Crescent Rural Fire Protection District  | 0.00000000%   | 0.00208296%                | (343,400,569)   | (89,515,920)   | (5,289)   |   | 51<br>0   | 51<br>0                          | 0   | 2.5                    | (2,116) 0   |   |
|                    | North Clackamas County Water Commission  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   |   | 2,458,525<br>2,458,525                  | •   | 232                              |   | 2.5                    | 598 0   |   |
| 2837<br>2838       | NORCOM   | 0.01000993%   | 0.00942069%                | (343,400,569)   | (89,515,920)   | 1,496   |   | 232<br>30   | 232                              |   | 2.5<br>2.5             |   |   |
| 2839               | High Desert Parks & Recreation District  | 0.00001350%   | 0.00121780%                | (343,400,569)   | (89,515,920)   | (3,058)<br>779  | 2,458,525                               | 83  | 83                               |   | 2.5                    | (1,223) 0<br>312 0  |   |
| 2839<br>2840       | North Morrow Vector Control District Cannon Beach Rural Fire Protection District | 0.00367691%   | 0.00336991%                | (343,400,569)   | (89,515,920)   | (284)   |   | 83<br>59  | 83<br>59                         |   | 2.5                    |   |   |
|                    |  | 0.00228018%   | 0.00239168%<br>0.00153344% | (343,400,569)   | (89,515,920)   | 1,051   | 2,458,525                               | 38  | 38                               |   | 2.5                    | (114) 0<br>420 0  |   |
| 2841<br>2842       | Jefferson County Soil & Water Conservation District                              | 0.00194712%   | 0.08947764%                | (343,400,569)   | (89,515,920)   | 20,215  | 2,458,525                               | 2,200   | 2,200                            |   | 2.5                    | 8,086 0   |   |
| 2843               | Tualatin Valley Water District<br>Yachats Rural Fire Protection District         | 0.09743986%<br>0.00259064%                          | 0.00230545%                | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | 723   | 2,458,525                               | 2,200<br>57   | 2,200                            |   | 2.5                    | 289 0   |   |
| 2844               | Crook County Rural Fire Protection District 1                                    | 0.00259064%   | 0.00230545%                | (343,400,569)   | (89,515,920)   | (10.178)  |   | 317   | 317                              |   | 2.5                    | (4,071) 0   |   |
| 2845               | Sunrise Water Authority  | 0.00848092%   | 0.00935317%                | (343,400,569)   | (89,515,920)   | (2,214)   |   | 230   | 230                              |   | 2.5                    | (886)   |   |
| 2846               | Jefferson County Library District  | 0.00074004%   | 0.00935317%                | (343,400,569)   | (89,515,920)   | 1.495   | 2,458,525                               | 230   | 230                              | 0   | 2.5                    | 598 0   |   |
| 2847               | Sweet Home Fire and Ambulance District   | 0.01012669%   | 0.00828830%                | (343,400,569)   | (89,515,920)   | 4.667   | 2,458,525                               | 204   | 204                              | •   | 2.5                    | 1.867   |   |
| 2849               | Lebanon Aquatic District   | 0.00091180%   | 0.00020030%                | (343,400,569)   | (89,515,920)   | 745   | 2,458,525                               | 15  | 15                               |   | 2.5                    | 298 0   |   |
| 2850               | Lake County 4-H & Extension Service  | 0.000001100%  | 0.00001020%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2851               | East Umatilla County Rural Fire Protection District                              | 0.00000000%   | 0.0000000%                 | (343,400,569)   | (89,515,920)   | 0   |   | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2852               | Ochoco Irrigation District   | 0.00248401%   | 0.00274758%                | (343,400,569)   | (89,515,920)   | (669)   |   | 68  | 68                               | 0   | 2.5                    | (268) 0   |   |
| 2853               | Mill City Rural Fire Protection District   | 0.00138222%   | 0.00131746%                | (343,400,569)   | (89,515,920)   | 164   | 2.458.525                               | 32  | 32                               |   | 2.5                    | 66 0  |   |
| 2855               | Harney Hospital  | 0.02145540%   | 0.06700400%                | (343,400,569)   | (89,515,920)   | (115,641)   |   | 1,647   | 1,647                            |   | 2.5                    | (46,256) 0  |   |
| 2857               | Sunriver Service District  | 0.01702462%   | 0.02460418%                | (343,400,569)   | (89,515,920)   | (19,243)  |   | 605   | 605                              |   | 2.5                    | (7,697) 0   |   |
| 2858               | Nesika Beach-Ophir Water District  | 0.00031350%   | 0.00001912%                | (343,400,569)   | (89,515,920)   | 748   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 299 0   |   |
| 2859               | South Lane County Fire and Rescue  | 0.01162331%   | 0.01069788%                | (343,400,569)   | (89,515,920)   | 2,350   | 2,458,525                               | 263   | 263                              | 0   | 2.5                    | 940 0   |   |
| 2860               | Coos County Airport District   | 0.00468152%   | 0.00476953%                | (343,400,569)   | (89,515,920)   | (223)   | 2,458,525                               | 117   | 117                              | 0   | 2.5                    | (89) 0  |   |
| 2861               | Mt Angel Fire District   | 0.00124487%   | 0.00109822%                | (343,400,569)   | (89,515,920)   | 373   | 2,458,525                               | 27  | 27                               | 0   | 2.5                    | 149 0   |   |
| 2864               | Tri-City Water and Sanitary Authority  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2865               | Tri-County Cooperative Weed Management Area                                      | 0.00000000%   | 0.00050437%                | (343,400,569)   | (89,515,920)   | (1,280)   | 2,458,525                               | 12  | 12                               | 0   | 2.5                    | (512) 0   |   |
| 2867               | West Multnomah Soil And Water Conservation District                              | 0.00405824%   | 0.00442786%                | (343,400,569)   | (89,515,920)   | (938)   | 2,458,525                               | 109   | 109                              | 0   | 2.5                    | (375) 0   |   |
| 2869               | Nehalem Bay Fire & Rescue  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2870               | Clackamas River Water Providers  | 0.00248941%   | 0.00227128%                | (343,400,569)   | (89,515,920)   | 554   | 2,458,525                               | 56  | 56                               | 0   | 2.5                    | 222 0   |   |
| 2873               | Mosier Fire District   | 0.00143857%   | 0.00135732%                | (343,400,569)   | (89,515,920)   | 206   | 2,458,525                               | 33  | 33                               | 0   | 2.5                    | 82 0  |   |
| 2874               | Umatilla-Morrow Radio and Data District  | 0.00490154%   | 0.00472967%                | (343,400,569)   | (89,515,920)   | 437   | 2,458,525                               | 116   | 116                              | 0   | 2.5                    | 175 0   |   |
| 2876               | Oregon Municipal Electric Utilities Association                                  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2877               | Mid-Columbia Fire And Rescue V1-801  | 0.00000000%   | 0.00462066%                | (343,400,569)   | (89,515,920)   | (11,731)  |   | 114   | 114                              | 0   | 2.5                    | (4,692)   |   |
| 2878               | Yamhill Fire Protection District   | 0.00007896%   | 0.00011186%                | (343,400,569)   | (89,515,920)   | (83)  |   | 3   | 3                                | 0   | 2.5                    | (33)  |   |
| 2879               | LaGrande Rural Fire Protection District  | 0.00000000%   | 0.02487833%                | (343,400,569)   | (89,515,920)   | (63,162)  |   | 612   | 612                              |   | 2.5                    | (25,265) 0  |   |
| 2880               | Oregon Health & Science University   | 2.93234611%   | 3.30480598%                | (343,400,569)   | (89,515,920)   | (945,618)   |   | 81,249  | 81,249                           |   | 2.5                    | (378,247) 0   |   |
| 2881               | Lake Chinook Fire and Rescue District  | 0.00000000%   | 0.00053853%                | (343,400,569)   | (89,515,920)   | (1,367)   |   | 13  | 13                               | 0   | 2.5                    | (547) 0   |   |
| 2883               | Lane Fire Authority  | 0.02289465%   | 0.01924121%                | (343,400,569)   | (89,515,920)   | 9,276   | 2,458,525                               | 473   | 473                              |   | 2.5                    | 3,710 0   |   |
| 2884               | North Central Public Health District   | 0.00333574%   | 0.00300831%                | (343,400,569)   | (89,515,920)   | 831   | 2,458,525                               | 74  | 74                               | 0   | 2.5                    | 332 0   |   |
| 2885               | Siletz Rural Fire Protection District  | 0.00000000%   | 0.00000000%                | (343,400,569)   | (89,515,920)   | 0   | 2,458,525                               | 0   | 0                                | 0   | 2.5                    | 0 0   |   |
| 2886               | Idanha-Detroit Rural Fire Protection District                                    | 0.0000000%  | 0.00023388%                | (343,400,569)   | (89,515,920)   | (594)   | 2,458,525                               | 6   | 6                                | 0   | 2.5                    | (238) 0   |   |
|                    |  |   |                            |   |  |   |   |   |                                  |   |                        |   |   |



| Employer     |  | Proportionate<br>Share at Prior | Proportionate<br>Share at Current | Collective Net OPEB Liability at Prior | Collective Deferred Outflow/(Inflow) at Prior | Net Deferred Outflow/(Inflow) Due to Change in | Contributions for      | Employer<br>Proportionate Share | Employer Actual | Net Deferred<br>Outflow/(Inflow) Due to | Amortization | Change in Proportionate<br>Share Recognized During | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During |
|--------------|--|---------------------------------|-----------------------------------|--|---|--|------------------------|---------------------------------|-----------------|---|--------------|--|---|
| Number       | Employer Name  | Measurement Date                |                                   | Measurement Date                       | Measurement Date                              | Proportionate Share                            | Measurement Period     | of Contributions                | Contributions   | Employer Contributions                  | Period       | Measurement Period                                 | Measurement Period  |
| 2887         | Umatilla County Fire District #1   | 0.02143144%                     | 0.02294791%                       | (343,400,569)                          | (89,515,920)                                  | (3,850)  | 2,458,525              | 564                             | 564             | 0                                       | 2.5          | (1,540)  | 0   |
| 2888         | Oak Lodge Water Services District  | 0.02007454%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 12,470   | 2,458,525              | 373                             | 373             | 0                                       | 2.5          | 4,988  | 0   |
| 2889         | Mid-valley Behavioral Care Network   | 0.00063138%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 1,603  | 2,458,525              | 0                               | 0               | 0                                       | 2.5          | 641  | 0   |
| 2890         | Central Cascades Fire & EMS  | 0.00000000%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 0  | 2,458,525              | 0                               | 0               | 0                                       | 2.5<br>2.5   | U  | 0   |
| 2891         | Grant County Emergency Communications Agency                               | 0.00152024%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 373  | 2,458,525              | 34                              | 34              | 0                                       |              | 149  | 0   |
| 2892<br>2893 | Lake Health District   | 0.00000000%<br>0.01320496%      |                                   | (343,400,569)                          | (89,515,920)                                  | 33,525   | 2,458,525<br>2.458,525 | 0                               | 0               | 0                                       | 2.5<br>2.5   | 13.410   | 0   |
| 2894         | Pleasant Hill Goshen Fire & Rescue Greater Toledo Pool Recreation District | 0.01320496%                     |                                   | (343,400,569)<br>(343,400,569)         | (89,515,920)<br>(89,515,920)                  | აა,ა <u>2</u> ა<br>0                           | 2,456,525              | 0                               | 0               | 0                                       | 2.5          | 13,410   | 0   |
| 2895         | Western Lane Fire and EMS Authority  | 0.00265948%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 694  | 2,458,525              | 59                              | 59              | 0                                       | 2.5          | 278  | 0   |
| 2900         | Clatsop Community College  | 0.04405275%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (3,912)  |                        | 1,121                           | 1,121           | 0                                       | 2.5          | (1,565)  | 0   |
| 2901         | Blue Mountain Community College  | 0.06739386%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (22,327)                                       |                        | 1,873                           | 1,873           | 0                                       | 2.5          | (8,931)  | 0   |
| 2902         | Treasure Valley Community College  | 0.07032060%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 62,082   | 2,458,525              | 1,128                           | 1,128           | 0                                       | 2.5          | 24,833   | 0   |
| 2903         | Umpqua Community College   | 0.04351046%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (10,305)                                       | 2.458.525              | 1.170                           | 1.170           | 0                                       | 2.5          | (4,122)  | 0   |
| 2904         | Lane Community College   | 0.47854187%                     | 0.41986680%                       | (343,400,569)                          | (89,515,920)                                  | 148,968  | 2,458,525              | 10,323                          | 10,323          | 0                                       | 2.5          | 59,587   | 0   |
| 2905         | Mt Hood Community College  | 0.41051663%                     | 0.21675273%                       | (343,400,569)                          | (89,515,920)                                  | 491,936  | 2,458,525              | 5,329                           | 5,329           | 0                                       | 2.5          | 196,774  | 0   |
| 2906         | Klamath Community College  | 0.00000000%                     | 0.03220915%                       | (343,400,569)                          | (89,515,920)                                  | (81,773)                                       | 2,458,525              | 792                             | 792             | 0                                       | 2.5          | (32,709)   | 0   |
| 2908         | Clackamas Community College  | 0.28580027%                     | 0.17667341%                       | (343,400,569)                          | (89,515,920)                                  | 277,056  | 2,458,525              | 4,344                           | 4,344           | 0                                       | 2.5          | 110,822  | 0   |
| 2910         | Linn-Benton Community College  | 0.18067622%                     | 0.24688747%                       | (343,400,569)                          | (89,515,920)                                  | (168,101)                                      | 2,458,525              | 6,070                           | 6,070           | 0                                       | 2.5          | (67,240)   | 0   |
| 2918         | Portland Community College   | 0.90735329%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 65,788   | 2,458,525              | 21,670                          | 21,670          | 0                                       | 2.5          | 26,315   | 0   |
| 2919         | Chemeketa Community College  | 0.41509421%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 21,990   | 2,458,525              | 9,992                           | 9,992           | 0                                       | 2.5          | 8,796  | 0   |
| 2922         | Rogue Community College  | 0.15932307%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 68,712   | 2,458,525              | 3,252                           | 3,252           | 0                                       | 2.5          | 27,485   | 0   |
| 2995         | Oregon Coast Community College   | 0.00000000%                     | 0.00000000%                       | (343,400,569)                          | (89,515,920)                                  | 0  | 2,458,525              | 0                               | 0               | 0                                       | 2.5          | 0  | 0   |
| 2996         | Columbia Gorge Community College   | 0.02378047%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 11,858   | 2,458,525              | 470                             | 470             | 0                                       | 2.5          | 4,743  | 0   |
| 2997         | Tillamook Bay Community College  | 0.00942681%                     | 0.00774041%                       | (343,400,569)                          | (89,515,920)                                  | 4,281  | 2,458,525              | 190                             | 190             | 0                                       | 2.5          | 1,712  | 0   |
| 2998         | Southwestern Community College   | 0.05922744%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 11,959   | 2,458,525              | 1,340                           | 1,340           | 0                                       | 2.5          | 4,784  | 0   |
| 2999         | Central Oregon Community College   | 0.11505097%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 34,868   | 2,458,525              | 2,491                           | 2,491           | 0                                       | 2.5          | 13,947   | 0   |
| 3003         | Baker School District 5J   | 0.09091853%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (19,211)                                       | 2,458,525              | 2,421                           | 2,421           | 0                                       | 2.5          | (7,684)  | 0   |
| 3008         | Huntington School District 16J   | 0.00244925%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (3,179)  |                        | 91                              | 91              | 0                                       | 2.5          | (1,272)  | 0   |
| 3016         | Burnt River High School  | 0.00185398%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (2,894)  |                        | 74                              | 74              | 0                                       | 2.5          | (1,158)  | 0   |
| 3027         | Pine-Eagle School District 61 Alsea School                                 | 0.01180216%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 5,171  | 2,458,525<br>2,458,525 | 240<br>405                      | 240<br>405      | 0                                       | 2.5<br>2.5   | 2,068<br>2,812                                     | 0   |
| 3037<br>3039 | Corvallis School District 509J   | 0.01923798%<br>0.33387549%      | 0.01646922%<br>0.30300608%        | (343,400,569)<br>(343,400,569)         | (89,515,920)<br>(89,515,920)                  | 7,029<br>78,373                                | 2,458,525              | 7.449                           | 7.449           | 0                                       | 2.5          | 31.349   | 0   |
| 3043         | Philomath School District 17J  | 0.08675130%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 13,643   | 2,458,525              | 2,001                           | 2,001           | 0                                       | 2.5          | 5.457  | 0   |
| 3075         | West Linn School District  | 0.46115752%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 90,971   | 2,458,525              | 10,457                          | 10,457          | 0                                       | 2.5          | 36,388   | 0   |
| 3116         | Colton School District 53  | 0.02217688%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (3,692)  | 2,458,525              | 581                             | 581             | 0                                       | 2.5          | (1,477)  | 0   |
| 3122         | Oregon City School District 62   | 0.43918514%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 59.962   | 2,458,525              | 10,217                          | 10.217          | 0                                       | 2.5          | 23.985   | 0   |
| 3160         | Gladstone School District 115  | 0.12476900%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 59.555   | 2,458,525              | 2.491                           | 2.491           | 0                                       | 2.5          | 23,822   | 0   |
| 3179         | Clatsop County School District 1C  | 0.11394277%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 27,142   | 2,458,525              | 2,538                           | 2,538           | 0                                       | 2.5          | 10,857   | 0   |
| 3186         | Jewell School District 8   | 0.01302881%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 4.401  | 2,458,525              | 278                             | 278             | 0                                       | 2.5          | 1.760  | 0   |
| 3187         | Seaside Schools  | 0.09654729%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 13,549   | 2,458,525              | 2,242                           | 2,242           | 0                                       | 2.5          | 5,420  | 0   |
| 3195         | Warrenton-Hammond School District  | 0.02188431%                     | 0.03012538%                       | (343,400,569)                          | (89,515,920)                                  | (20,923)                                       | 2,458,525              | 741                             | 741             | 0                                       | 2.5          | (8,369)  | 0   |
| 3230         | Vernonia School District   | 0.02587708%                     | 0.03267976%                       | (343,400,569)                          | (89,515,920)                                  | (17,271)                                       | 2,458,525              | 803                             | 803             | 0                                       | 2.5          | (6,908)  | 0   |
| 3241         | Coquille School District 8   | 0.03734617%                     | 0.06523546%                       | (343,400,569)                          | (89,515,920)                                  | (70,806)                                       | 2,458,525              | 1,604                           | 1,604           | 0                                       | 2.5          | (28,322)   | 0   |
| 3242         | Coos Bay School District 9   | 0.12297914%                     | 0.11836894%                       | (343,400,569)                          | (89,515,920)                                  | 11,705   | 2,458,525              | 2,910                           | 2,910           | 0                                       | 2.5          | 4,682  | 0   |
| 3245         | North Bend Public Schools  | 0.07986958%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (13,023)                                       |                        | 2,090                           | 2,090           | 0                                       | 2.5          | (5,209)  | 0   |
| 3252         | Powers School District   | 0.01076043%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 149  | 2,458,525              | 263                             | 263             | 0                                       | 2.5          | 60   | 0   |
| 3257         | Myrtle Point School District 41  | 0.02239724%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 3,377  | 2,458,525              | 518                             | 518             | 0                                       | 2.5          | 1,351  | 0   |
| 3264         | Bandon School District   | 0.02321388%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 213  | 2,458,525              | 569                             | 569             | 0                                       | 2.5          | 85   | 0   |
| 3274         | Crook County School District   | 0.13843189%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 10,431   | 2,458,525              | 3,302                           | 3,302           | 0                                       | 2.5          | 4,172  | 0   |
| 3275         | Port Orford-Langlois School District 2Cj                                   | 0.00307692%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (2,229)  | 2,458,525              | 97                              | 97              | 0                                       | 2.5          | (892)  | 0   |
| 3283         | Brookings-Harbor School District 17C                                       | 0.05168093%                     | 0.04726452%                       | (343,400,569)                          | (89,515,920)                                  | 11,212   | 2,458,525              | 1,162                           | 1,162           | 0                                       | 2.5          | 4,485  | 0   |
| 3288         | Central Curry School District 1  | 0.01873686%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (20,721)                                       |                        | 661                             | 661             | 0                                       | 2.5          | (8,288)  | 0   |
| 3291         | Bend-La Pine Public Schools  | 0.79419005%                     |                                   | (343,400,569)                          | (89,515,920)                                  | 53,173   | 2,458,525              | 19,010                          | 19,010          | 0                                       | 2.5          | 21,269   | 0   |
| 3296         | Sisters School District  | 0.05257147%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (4,740)  |                        | 1,338                           | 1,338           | 0                                       | 2.5          | (1,896)  | 0   |
| 3307         | Oakland School District  | 0.01545579%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (14,398)                                       |                        | 519                             | 519             | 0                                       | 2.5          | (5,759)  | 0   |
| 3310<br>3316 | Roseburg Public Schools  | 0.26986057%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (35,776)                                       | 2,458,525<br>2,458,525 | 6,981                           | 6,981<br>837    | 0                                       | 2.5<br>2.5   | (14,310)<br>2,618                                  | 0   |
| 3316         | Glide School District 12<br>Days Creek School District 15                  | 0.03661592%<br>0.00896214%      |                                   | (343,400,569)<br>(343,400,569)         | (89,515,920)<br>(89,515,920)                  | 6,544<br>(1,006)                               | 2,458,525              | 837<br>230                      | 230             | 0                                       | 2.5          | 2,618 (402)  | 0   |
| 3319         | South Umpqua School District   | 0.05046069%                     | 0.04638635%                       | (343,400,569)                          | (89,515,920)                                  | 10.344   | 2,456,525              | 1.140                           | 1.140           | 0                                       | 2.5          | 4.138  | 0   |
| 3320         | Camas Valley School District 21  | 0.00492347%                     |                                   | (343,400,569)                          | (89,515,920)                                  | (7,301)  |                        | 1,140                           | 1,140           | 0                                       | 2.5          | (2,920)  | 0   |
| 3320         | Samue valley Collect District 21   | 0.0043204770                    | 0.0011000070                      | (545,400,509)                          | (03,313,920)                                  | (7,301)  | 2,430,020              | 192                             | 192             | 0                                       | 2.0          | (2,920)  | U   |



| Employer<br>Number | Employer Name  | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred Outflow/(Inflow) at Prior Measurement Date | Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share |                        | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred Outflow/(Inflow) Due to Employer Contributions | Amortization<br>Period | New Deferred<br>Outflow/(Inflow) Due to<br>Change in Proportionate<br>Share Recognized During<br>Measurement Period | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|--|---|---|---|--|--|------------------------|---|----------------------------------|---|------------------------|---|--|
| 3321               | North Douglas School District 22                           | 0.01496141%   | 0.01644116%   | (343,400,569)   | (89,515,920)   | (3,756)  |                        | 404   | 404                              | 0   | 2.5                    | (1,502)   | 0  |
| 3324               | Yoncalla School District 32                                | 0.00925842%   | 0.00975504%   | (343,400,569)   | (89,515,920)   | (1,261)  |                        | 240   | 240                              | 0   | 2.5                    | (504)   | 0  |
| 3325               | Elkton School District 34                                  | 0.00563854%   | 0.00756958%   | (343,400,569)   | (89,515,920)   | (4,902)  | 2,458,525              | 186   | 186                              | 0   | 2.5                    | (1,961)   | 0  |
| 3335               | Riddle School District                                     | 0.04323139%   | 0.01763090%   | (343,400,569)   | (89,515,920)   | 64,996   | 2,458,525              | 433   | 433                              | 0   | 2.5                    | 25,998  | 0  |
| 3338               | Glendale 77  | 0.00967450%   | 0.01323436%   | (343,400,569)   | (89,515,920)   | (9,039)  |                        | 325   | 325                              | 0   | 2.5                    | (3,616)   | 0  |
| 3349               | Winston-Dillard Schools                                    | 0.06117489%   | 0.05353576%   | (343,400,569)   | (89,515,920)   | 19,395   | 2,458,525              | 1,316   | 1,316                            | 0   | 2.5                    | 7,758   | 0  |
| 3353               | Sutherlin School District 130                              | 0.04091071%   | 0.05765490%   | (343,400,569)   | (89,515,920)   | (42,511)   | 2,458,525              | 1,417   | 1,417                            | 0   | 2.5                    | (17,004)  | 0  |
| 3361               | Arlington Public Schools                                   | 0.00498658%   | 0.02249764%   | (343,400,569)   | (89,515,920)   | (44,458)   | 2,458,525              | 553   | 553                              | 0   | 2.5                    | (17,783)  | 0  |
| 3364<br>3370       | Condon Admin School District 25J                           | 0.00870331%   | 0.01185223%   | (343,400,569)   | (89,515,920)   | (7,994)  |                        | 291<br>302  | 291<br>302                       | 0   | 2.5<br>2.5             | (3,198)<br>(5,201)  | 0  |
| 3370               | Prairie City School District 4 Monument School District 8  | 0.00714899%<br>0.00415542%                          | 0.01227077%<br>0.00581894%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)   | (13,003)   | 2,458,525              | 143   | 143                              | 0   | 2.5                    | (5,201)   | 0  |
| 3375               | Dayville School District 16J                               | 0.00415542%   | 0.00561694%   | (343,400,569)   | (89,515,920)<br>(89,515,920)                                   | (4,223)<br>759   | 2,458,525              | 36  | 36                               | 0   | 2.5                    | (1,009)   | 0  |
| 3376               | Long Creek Schools   | 0.00660501%   | 0.00143412%   | (343,400,569)   | (89,515,920)   | 5.375  | 2,458,525              | 110   | 110                              | 0   | 2.5                    | 2,150   | 0  |
| 3394               | Crane Elementary School                                    | 0.00583494%   | 0.00785471%   | (343,400,569)   | (89,515,920)   | (5,128)  |                        | 193   | 193                              | 0   | 2.5                    | (2,051)   | 0  |
| 3395               | Pine Creek School  | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | (5,120)  | 2,458,525              | 193   | 0                                | 0   | 2.5                    | (2,031)   | 0  |
| 3396               | Diamond School District 7                                  | 0.00039853%   | 0.00056416%   | (343,400,569)   | (89,515,920)   | (421)  |                        | 14  | 14                               | 0   | 2.5                    | (168)   | 0  |
| 3397               | Suntex School District                                     | 0.00000000%   | 0.00021680%   | (343,400,569)   | (89,515,920)   | (550)  |                        | 5   |                                  | 0   | 2.5                    | (220)   | 0  |
| 3398               | Drewsey School   | 0.00000000%   | 0.00001098%   | (343,400,569)   | (89,515,920)   | (28)   |                        | 0   | 0                                | 0   | 2.5                    | (11)  | 0  |
| 3399               | Frenchglen School District                                 | 0.00149526%   | 0.00208824%   | (343,400,569)   | (89,515,920)   | (1,505)  |                        | 51  | 51                               | 0   | 2.5                    | (602)   | 0  |
| 3405               | Fields-Trout Creek 33                                      | 0.0000000%  | 0.00000000%   | (343,400,569)   | (89,515,920)   | (1,220)  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 3407               | Crane Union High School                                    | 0.00539321%   | 0.00812113%   | (343,400,569)   | (89,515,920)   | (6,926)  |                        | 200   | 200                              | 0   | 2.5                    | (2,770)   | 0  |
| 3409               | Hood River County School District                          | 0.24227766%   | 0.23774011%   | (343,400,569)   | (89,515,920)   | 11,521   | 2,458,525              | 5,845   | 5,845                            | 0   | 2.5                    | 4,608   | 0  |
| 3414               | Phoenix-Talent School District                             | 0.10331563%   | 0.13094396%   | (343,400,569)   | (89,515,920)   | (70,144)   | 2,458,525              | 3,219   | 3,219                            | 0   | 2.5                    | (28,058)  | 0  |
| 3415               | Ashland Public Schools                                     | 0.12121661%   | 0.12455517%   | (343,400,569)   | (89,515,920)   | (8,477)  | 2,458,525              | 3,062   | 3,062                            | 0   | 2.5                    | (3,391)   | 0  |
| 3416               | Central Point School District 6                            | 0.22650028%   | 0.21541534%   | (343,400,569)   | (89,515,920)   | 28,143   | 2,458,525              | 5,296   | 5,296                            | 0   | 2.5                    | 11,257  | 0  |
| 3417               | Eagle Point School District 9                              | 0.14529877%   | 0.16357654%   | (343,400,569)   | (89,515,920)   | (46,404)   |                        | 4,022   | 4,022                            | 0   | 2.5                    | (18,562)  | 0  |
| 3424               | Rogue River School District                                | 0.04354860%   | 0.03973399%   | (343,400,569)   | (89,515,920)   | 9,685  | 2,458,525              | 977   | 977                              | 0   | 2.5                    | 3,874   | 0  |
| 3432               | Prospect School District                                   | 0.01120149%   | 0.00930680%   | (343,400,569)   | (89,515,920)   | 4,810  | 2,458,525              | 229   | 229                              | 0   | 2.5                    | 1,924   | 0  |
| 3439               | Butte Falls School District                                | 0.01149946%   | 0.01253434%   | (343,400,569)   | (89,515,920)   | (2,628)  |                        | 308   | 308                              | 0   | 2.5                    | (1,051)   | 0  |
| 3440               | Pinehurst School   | 0.00000000%   | 0.00018588%   | (343,400,569)   | (89,515,920)   | (472)  |                        | 5   | 5                                | 0   | 2.5                    | (189)   | 0  |
| 3445               | Culver School District 4                                   | 0.02968155%   | 0.06959010%   | (343,400,569)   | (89,515,920)   | (101,322)  |                        | 1,711   | 1,711                            | 0   | 2.5                    | (40,529)  | 0  |
| 3446               | Ashwood School   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 3447<br>3451       | Madras School District                                     | 0.12073473%   | 0.13170458%   | (343,400,569)   | (89,515,920)   | (27,851)   |                        | 3,238   | 3,238                            | 0   | 2.5                    | (11,140)  | 0  |
| 3451<br>3454       | Black Butte School District<br>Grants Pass School District | 0.00000000%<br>0.35594607%                          | 0.00033963%<br>0.32072117%                            | (343,400,569)   | (89,515,920)   | (862)<br>89.431  | 2,458,525<br>2,458,525 | 7.885   | 7.885                            | 0   | 2.5<br>2.5             | (345)<br>35,772   | 0  |
| 3454               | Klamath County School District                             | 0.76779093%   | 0.34961654%   | (343,400,569)   | (89,515,920)<br>(89,515,920)                                   | 1,061,680  | 2,458,525              | 8,595   | 7,005<br>8,595                   | 0   | 2.5                    | 424,672   | 0  |
| 3457               | Klamath Falls City Schools                                 | 0.14873575%   | 0.14704793%   | (343,400,569)   | (89,515,920)   | 4.285  | 2,458,525              | 3,615   | 3.615                            | 0   | 2.5                    | 1.714   | 0  |
| 3461               | Lake County School District 7                              | 0.03862749%   | 0.03769008%   | (343,400,569)   | (89,515,920)   | 2,380  | 2,458,525              | 927   | 927                              | 0   | 2.5                    | 952   | 0  |
| 3462               | Paisley School District                                    | 0.00341167%   | 0.00520149%   | (343,400,569)   | (89,515,920)   | (4.544)  | 2,458,525              | 128   | 128                              | 0   | 2.5                    | (1,818)   | 0  |
| 3463               | North Lake School District 14                              | 0.01800762%   | 0.01504073%   | (343,400,569)   | (89,515,920)   | 7,532  | 2,458,525              | 370   | 370                              | 0   | 2.5                    | 3,013   | 0  |
| 3464               | Plush School District                                      | 0.00220358%   | 0.00166075%   | (343,400,569)   | (89,515,920)   | 1,378  | 2,458,525              | 41  | 41                               | 0   | 2.5                    | 551   | 0  |
| 3465               | Adel School District 21                                    | 0.00109673%   | 0.00135122%   | (343,400,569)   | (89,515,920)   | (646)  |                        | 33  | 33                               | 0   | 2.5                    | (258)   | 0  |
| 3470               | Pleasant Hill School District                              | 0.02814511%   | 0.02396884%   | (343,400,569)   | (89,515,920)   | 10,602   | 2,458,525              | 589   | 589                              | 0   | 2.5                    | 4.241   | 0  |
| 3473               | Eugene School District 4J                                  | 0.83003151%   | 0.82854599%   | (343,400,569)   | (89,515,920)   | 3,771  | 2,458,525              | 20,370  | 20,370                           | 0   | 2.5                    | 1,508   | 0  |
| 3487               | Springfield School District 19                             | 0.57393033%   | 0.48990595%   | (343,400,569)   | (89,515,920)   | 213,324  | 2,458,525              | 12.044  | 12.044                           | 0   | 2.5                    | 85.330  | 0  |
| 3494               | Fern Ridge School District                                 | 0.05908031%   | 0.06400464%   | (343,400,569)   | (89,515,920)   | (12,502)   |                        | 1,574   | 1,574                            | 0   | 2.5                    | (5,001)   | 0  |
| 3498               | Mapleton School District                                   | 0.01548987%   | 0.01064581%   | (343,400,569)   | (89,515,920)   | 12,298   | 2,458,525              | 262   | 262                              | 0   | 2.5                    | 4,919   | 0  |
| 3502               | Creswell School District 40                                | 0.06456193%   | 0.06224749%   | (343,400,569)   | (89,515,920)   | 5,876  | 2,458,525              | 1,530   | 1,530                            | 0   | 2.5                    | 2,350   | 0  |
| 3506               | South Lane School District                                 | 0.10855259%   | 0.10661474%   | (343,400,569)   | (89,515,920)   | 4,920  | 2,458,525              | 2,621   | 2,621                            | 0   | 2.5                    | 1,968   | 0  |
| 3510               | Bethel School District                                     | 0.17242814%   | 0.23518126%   | (343,400,569)   | (89,515,920)   | (159,321)  | 2,458,525              | 5,782   | 5,782                            | 0   | 2.5                    | (63,728)  | 0  |
| 3517               | Crow-Applegate-Lorane District 66                          | 0.01418932%   | 0.00953458%   | (343,400,569)   | (89,515,920)   | 11,818   | 2,458,525              | 234   | 234                              | 0   | 2.5                    | 4,727   | 0  |
| 3519               | McKenzie School District                                   | 0.01205694%   | 0.00733163%   | (343,400,569)   | (89,515,920)   | 11,997   | 2,458,525              | 180   | 180                              | 0   | 2.5                    | 4,799   | 0  |
| 3520               | Junction City School District 69                           | 0.07277559%   | 0.07224657%   | (343,400,569)   | (89,515,920)   | 1,344  | 2,458,525              | 1,776   | 1,776                            | 0   | 2.5                    | 538   | 0  |
| 3522               | Lowell School District                                     | 0.00355003%   | 0.01046644%   | (343,400,569)   | (89,515,920)   | (17,559)   |                        | 257   | 257                              | 0   | 2.5                    | (7,024)   | 0  |
| 3524               | Oakridge School District                                   | 0.03018807%   | 0.02847480%   | (343,400,569)   | (89,515,920)   | 4,350  | 2,458,525              | 700   | 700                              | 0   | 2.5                    | 1,740   | 0  |
| 3527               | Marcola School District 79                                 | 0.01676646%   | 0.01542958%   | (343,400,569)   | (89,515,920)   | 3,394  | 2,458,525              | 379   | 379                              | 0   | 2.5                    | 1,358   | 0  |
| 3533               | Triangle Lake Schools                                      | 0.01390822%   | 0.01542348%   | (343,400,569)   | (89,515,920)   | (3,846)  |                        | 379   | 379                              | 0   | 2.5                    | (1,538)   | 0  |
| 3537               | Siuslaw School District 97J                                | 0.05757762%   | 0.05822882%   | (343,400,569)   | (89,515,920)   | (1,653)  |                        | 1,432   | 1,432                            | 0   | 2.5                    | (661)   | 0  |
| 3579               | Lincoln County School District                             | 0.14905026%   | 0.13259821%   | (343,400,569)   | (89,515,920)   | 41,769   | 2,458,525              | 3,260   | 3,260                            | 0   | 2.5                    | 16,708  | 0  |
| 3615               | Central Linn School District 552C                          | 0.02885377%   | 0.01682065%   | (343,400,569)   | (89,515,920)   | 30,550   | 2,458,525              | 414   | 414                              | 0   | 2.5                    | 12,220  | 0  |
|                    |  |   |   |   |  |  |                        |   |                                  |   |                        |   |  |



| Employer<br>Number | Employer Name  | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred<br>Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share |                        | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>Period | New Deferred<br>Outflow/(Inflow) Due to<br>Change in Proportionate<br>Share Recognized During<br>Measurement Period | New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period |
|--------------------|--|---|---|---|--|---|------------------------|---|----------------------------------|---|------------------------|---|--|
| 3618               | Sweet Home School District 55  | 0.10319549%   | 0.09266817%   | (343,400,569)   | (89,515,920)   | 26,727  | 2,458,525              | 2,278   | 2,278                            | 0   | 2.5                    | 10,691  | 0  |
| 3647               | Scio School District 95C   | 0.02219713%   | 0.02712236%   | (343,400,569)   | (89,515,920)   | (12,504)  |                        | 667   | 667                              | 0   | 2.5                    | (5,002)   | 0  |
| 3665               | Santiam Canyon School District   | 0.02695997%   | 0.02462249%   | (343,400,569)   | (89,515,920)   | 5,935   | 2,458,525              | 605   | 605                              | 0   | 2.5                    | 2,374   | 0  |
| 3684               | Ontario School District 8C   | 0.05904893%   | 0.09817553%   | (343,400,569)   | (89,515,920)   | (99,337)  |                        | 2,414   | 2,414                            | 0   | 2.5                    | (39,735)  | 0  |
| 3687               | Juntura Grade School   | 0.0000000%  | 0.00000244%   | (343,400,569)   | (89,515,920)   | (6)   |                        | 0   | 0                                | 0   | 2.5                    | (2)   | 0  |
| 3694               | Nyssa School District 26   | 0.04658232%   | 0.04708148%   | (343,400,569)   | (89,515,920)   | (1,267)   |                        | 1,158<br>163  | 1,158<br>163                     | 0   | 2.5<br>2.5             | (507)   | 0  |
| 3696<br>3707       | Annex Elementary School<br>Adrian School District 61                                 | 0.00620175%<br>0.01840818%                          | 0.00661982%<br>0.02013443%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (1,062)<br>(4,383)  | 2,458,525<br>2,458,525 | 163<br>495  | 163<br>495                       | 0   | 2.5                    | (425)<br>(1,753)  | 0  |
| 3707               | Harper School District 66  | 0.00925572%   | 0.02013443%   | (343,400,569)   | (89,515,920)   | 6,123   | 2,458,525              | 168   | 168                              | 0   | 2.5                    | 2.449   | 0  |
| 3712               | W W Jones School   | 0.00000000%   | 0.00014480%   | (343,400,569)   | (89,515,920)   | (368)   |                        | 4   | 100                              | 0   | 2.5                    | (147)   | 0  |
| 3729               | Jefferson School District 14Cj   | 0.03855055%   | 0.03929023%   | (343,400,569)   | (89,515,920)   | (1,878)   |                        | 966   | 966                              | 0   | 2.5                    | (751)   | 0  |
| 3730               | North Marion School District 15  | 0.12430298%   | 0.11877406%   | (343,400,569)   | (89,515,920)   | 14,037  | 2,458,525              | 2,920   | 2,920                            | 0   | 2.5                    | 5,615   | 0  |
| 3735               | Salem-Keizer Public Schools  | 1.87523728%   | 1.88676954%   | (343,400,569)   | (89,515,920)   | (29,279)  |                        | 46,387  | 46,387                           | 0   | 2.5                    | (11,712)  | 0  |
| 3750               | St Paul School District  | 0.01131150%   | 0.01307044%   | (343,400,569)   | (89,515,920)   | (4,466)   |                        | 321   | 321                              | 0   | 2.5                    | (1,786)   | 0  |
| 3780               | Mt Angel School District 91  | 0.04038732%   | 0.03728699%   | (343,400,569)   | (89,515,920)   | 7.871   | 2,458,525              | 917   | 917                              | 0   | 2.5                    | 3.148   | 0  |
| 3786               | Woodburn School District   | 0.28017557%   | 0.29711759%   | (343,400,569)   | (89,515,920)   | (43,013)  |                        | 7,305   | 7,305                            | 0   | 2.5                    | (17,205)  | 0  |
| 3809               | Morrow County Schools  | 0.10439650%   | 0.12272033%   | (343,400,569)   | (89,515,920)   | (46,521)  |                        | 3,017   | 3,017                            | 0   | 2.5                    | (18,608)  | 0  |
| 3818               | Portland Public Schools  | 2.66607302%   | 5.10873642%   | (343,400,569)   | (89,515,920)   | (6,201,548)   |                        | 125,600   | 125,600                          | 0   | 2.5                    | (2,480,619)   | 0  |
| 3820               | Parkrose School District   | 0.12251312%   | 0.10564831%   | (343,400,569)   | (89,515,920)   | 42,818  | 2,458,525              | 2,597   | 2,597                            | 0   | 2.5                    | 17,127  | 0  |
| 3824               | Reynolds School District   | 0.59059319%   | 0.49757599%   | (343,400,569)   | (89,515,920)   | 236,157   | 2,458,525              | 12,233  | 12,233                           | 0   | 2.5                    | 94,463  | 0  |
| 3842               | Corbett School District 39   | 0.03079853%   | 0.02804608%   | (343,400,569)   | (89,515,920)   | 6,988   | 2,458,525              | 690   | 690                              | 0   | 2.5                    | 2,795   | 0  |
| 3843               | David Douglas School District  | 0.67092677%   | 0.62191112%   | (343,400,569)   | (89,515,920)   | 124,443   | 2,458,525              | 15,290  | 15,290                           | 0   | 2.5                    | 49,777  | 0  |
| 3847               | Riverdale School   | 0.05696716%   | 0.03864594%   | (343,400,569)   | (89,515,920)   | 46,515  | 2,458,525              | 950   | 950                              | 0   | 2.5                    | 18,606  | 0  |
| 3850               | Dallas School District   | 0.14650551%   | 0.14793382%   | (343,400,569)   | (89,515,920)   | (3,627)   | 2,458,525              | 3,637   | 3,637                            | 0   | 2.5                    | (1,451)   | 0  |
| 3859               | Central School District 13J  | 0.16222552%   | 0.13929409%   | (343,400,569)   | (89,515,920)   | 58,219  | 2,458,525              | 3,425   | 3,425                            | 0   | 2.5                    | 23,288  | 0  |
| 3865               | Perrydale School District 21   | 0.01402700%   | 0.01616782%   | (343,400,569)   | (89,515,920)   | (5,436)   |                        | 397   | 397                              | 0   | 2.5                    | (2,174)   | 0  |
| 3887               | Falls City School District   | 0.00519445%   | 0.00965620%   | (343,400,569)   | (89,515,920)   | (11,328)  | 2,458,525              | 237   | 237                              | 0   | 2.5                    | (4,531)   | 0  |
| 3902               | Tillamook Public Schools   | 0.06148906%   | 0.06851303%   | (343,400,569)   | (89,515,920)   | (17,833)  | 2,458,525              | 1,684   | 1,684                            | 0   | 2.5                    | (7,133)   | 0  |
| 3920               | Neah-Kah-Nie School District   | 0.06018885%   | 0.05890971%   | (343,400,569)   | (89,515,920)   | 3,248   | 2,458,525              | 1,448   | 1,448                            | 0   | 2.5                    | 1,299   | 0  |
| 3927               | Echo School District   | 0.01080059%   | 0.02319480%   | (343,400,569)   | (89,515,920)   | (31,467)  | 2,458,525              | 570   | 570                              | 0   | 2.5                    | (12,587)  | 0  |
| 3928               | Umatilla School District 6R  | 0.04470708%   | 0.05287113%   | (343,400,569)   | (89,515,920)   | (20,727)  | 2,458,525<br>2,458,525 | 1,300<br>4.960                                      | 1,300<br>4,960                   | 0   | 2.5<br>2.5             | (8,291)   | 0  |
| 3931<br>3935       | Pendleton School District 16R<br>Athena-Weston School District 29Ri                  | 0.16501897%<br>0.03305138%                          | 0.20173112%<br>0.04913515%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | (93,207)<br>(40,835)  |                        | 4,960<br>1.208                                      | 4,960<br>1,208                   | 0   | 2.5                    | (37,283)<br>(16,334)  | 0  |
| 3942               | Stanfield School District  | 0.01755577%   | 0.02001891%   | (343,400,569)   | (89,515,920)   | (6,253)   |                        | 492   | 492                              | 0   | 2.5                    | (2,501)   | 0  |
| 3944               | Ukiah School   | 0.00709095%   | 0.02001891%   | (343,400,569)   | (89,515,920)   | 4.817   | 2,458,525              | 128   | 128                              | 0   | 2.5                    | 1.927   | 0  |
| 3957               | Helix School District  | 0.00807935%   | 0.00760863%   | (343,400,569)   | (89,515,920)   | 1,195   | 2,458,525              | 187   | 187                              | 0   | 2.5                    | 478   | 0  |
| 3958               | Pilot Rock School District 2R  | 0.01565354%   | 0.01325470%   | (343,400,569)   | (89,515,920)   | 6.091   | 2,458,525              | 326   | 326                              | 0   | 2.5                    | 2.436   | 0  |
| 3965               | La Grande Public Schools   | 0.12059097%   | 0.08319094%   | (343,400,569)   | (89,515,920)   | 94,953  | 2,458,525              | 2,045   | 2,045                            | 0   | 2.5                    | 37,981  | 0  |
| 3966               | Union County School District   | 0.02424346%   | 0.01991804%   | (343,400,569)   | (89,515,920)   | 10.982  | 2,458,525              | 490   | 490                              | 0   | 2.5                    | 4.393   | 0  |
| 3967               | North Powder School District   | 0.01718693%   | 0.01960647%   | (343,400,569)   | (89,515,920)   | (6,143)   |                        | 482   | 482                              | 0   | 2.5                    | (2,457)   | 0  |
| 3969               | Imbler School District   | 0.01635848%   | 0.02526271%   | (343,400,569)   | (89,515,920)   | (22,607)  |                        | 621   | 621                              | 0   | 2.5                    | (9.043)   | 0  |
| 3970               | Cove School District   | 0.01979141%   | 0.01372490%   | (343,400,569)   | (89,515,920)   | 15,402  | 2,458,525              | 337   | 337                              | 0   | 2.5                    | 6,161   | 0  |
| 3973               | Elgin School District 23   | 0.01504173%   | 0.01318555%   | (343,400,569)   | (89,515,920)   | 4,712   | 2,458,525              | 324   | 324                              | 0   | 2.5                    | 1,885   | 0  |
| 3986               | Joseph School District 6   | 0.01597985%   | 0.01714687%   | (343,400,569)   | (89,515,920)   | (2,963)   | 2,458,525              | 422   | 422                              | 0   | 2.5                    | (1,185)   | 0  |
| 3990               | Wallowa School   | 0.01027619%   | 0.00569366%   | (343,400,569)   | (89,515,920)   | 11,634  | 2,458,525              | 140   | 140                              | 0   | 2.5                    | 4,654   | 0  |
| 3993               | Enterprise School District 21  | 0.01741505%   | 0.01805554%   | (343,400,569)   | (89,515,920)   | (1,625)   | 2,458,525              | 444   | 444                              | 0   | 2.5                    | (650)   | 0  |
| 4003               | Troy School District 54  | 0.0000000%  | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0   | 2,458,525              | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4012               | Dufur Schools  | 0.01684273%   | 0.01957312%   | (343,400,569)   | (89,515,920)   | (6,931)   |                        | 481   | 481                              | 0   | 2.5                    | (2,772)   | 0  |
| 4034               | Gaston Public Schools  | 0.01722473%   | 0.02032764%   | (343,400,569)   | (89,515,920)   | (7,878)   |                        | 500   | 500                              | 0   | 2.5                    | (3,151)   | 0  |
| 4035               | Banks School District  | 0.04773270%   | 0.04642214%   | (343,400,569)   | (89,515,920)   | 3,327   | 2,458,525              | 1,141   | 1,141                            | 0   | 2.5                    | 1,331   | 0  |
| 4062               | Beaverton School District  | 2.28840901%   | 2.20447752%   | (343,400,569)   | (89,515,920)   | 213,089   | 2,458,525              | 54,198  | 54,198                           | 0   | 2.5                    | 85,236  | 0  |
| 4109               | Spray School District 1  | 0.00195623%   | 0.01321646%   | (343,400,569)   | (89,515,920)   | (28,588)  | 2,458,525              | 325   | 325                              | 0   | 2.5                    | (11,435)  | 0  |
| 4114               | Fossil School District 21J   | 0.01877196%   | 0.01172939%   | (343,400,569)   | (89,515,920)   | 17,880  | 2,458,525              | 288   | 288                              | 0   | 2.5                    | 7,152   | 0  |
| 4135               | Newberg School District 29Jt   | 0.23775103%   | 0.22740302%   | (343,400,569)   | (89,515,920)   | 26,272  | 2,458,525              | 5,591   | 5,591                            | 0   | 2.5                    | 10,509  | 0  |
| 4142               | McMinnville Schools  | 0.29468985%   | 0.29761219%   | (343,400,569)   | (89,515,920)   | (7,419)   | 2,458,525              | 7,317   | 7,317                            | 0   | 2.5                    | (2,968)   | 0  |
| 4144               | Sheridan School District 48J   | 0.02922801%   | 0.02730011%   | (343,400,569)   | (89,515,920)   | 4,894   | 2,458,525              | 671   | 671                              | 0   | 2.5                    | 1,958   | 0  |
| 4166               | Yamhill-Carlton School District 1  | 0.03646946%   | 0.04050722%   | (343,400,569)   | (89,515,920)   | (10,252)  |                        | 996   | 996                              | 0   | 2.5                    | (4,101)   | 0  |
| 4219               | Grant County Education Service District  | 0.00381021%   | 0.00621796%   | (343,400,569)   | (89,515,920)   | (6,113)   |                        | 153   | 153                              | 0   | 2.5                    | (2,445)   | 0  |
| 4220<br>4223       | Jefferson County Education Service District InterMountain Education Service District | 0.00811614%<br>0.09074947%                          | 0.00743983%<br>0.08644248%                            | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)   | 1,717<br>10.935   | 2,458,525<br>2,458,525 | 183<br>2.125  | 183<br>2.125                     | 0   | 2.5<br>2.5             | 687<br>4.374  | 0  |
| 4223               | mienviouniam Education Service District  | 0.09074947%   | 0.00044248%   | (343,400,569)   | (69,515,920)   | 10,935  | 2,458,525              | 2,125   | 2,125                            | Ü   | 2.5                    | 4,374   | Ü  |



| Employer<br>Number | Employer Name   | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred Outflow/(Inflow) at Prior Measurement Date | Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share |                        | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred Outflow/(Inflow) Due to Employer Contributions | Amortization<br>Period |                    | New Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions<br>Recognized During<br>Measurement Period |
|--------------------|---|---|---|---|--|--|------------------------|---|----------------------------------|---|------------------------|--------------------|--|
| 4224               | Wallowa County Region 18                                  | 0.01374624%   | 0.01227037%   | (343,400,569)   | (89,515,920)   | 3,747  | 2,458,525              | 302   | 302                              | 0   | 2.5                    | 1,499              | 0  |
| 4226               | North Central Education Service District                  | 0.00299930%   | 0.00849086%   | (343,400,569)   | (89,515,920)   | (13,942)   |                        | 209   | 209                              | 0   | 2.5                    | (5,577)            | 0  |
| 4232               | South Coast Education Service District Region 7           | 0.04297593%   | 0.04485332%   | (343,400,569)   | (89,515,920)   | (4,767)  |                        | 1,103   | 1,103                            | 0   | 2.5                    | (1,907)            | 0  |
| 4237               | Douglas Education Service District                        | 0.04699773%   | 0.06194324%   | (343,400,569)   | (89,515,920)   | (37,945)   |                        | 1,523   | 1,523                            | 0   | 2.5                    | (15,178)           | 0  |
| 4238               | Multnomah Education Service District                      | 0.14388854%   | 0.16572335%   | (343,400,569)   | (89,515,920)   | (55,435)   |                        | 4,074   | 4,074                            | 0   | 2.5                    | (22,174)           | 0  |
| 4252               | High Desert Education Service District                    | 0.10566229%   | 0.13656441%   | (343,400,569)   | (89,515,920)   | (78,456)   |                        | 3,357   | 3,357                            | 0   | 2.5                    | (31,382)           | 0  |
| 4254               | Willamette Education Service District                     | 0.14005370%   | 0.17115466%   | (343,400,569)   | (89,515,920)   | (78,960)   | 2,458,525              | 4,208   | 4,208                            | 0   | 2.5                    | (31,584)           | 0  |
| 4258               | Hermiston School District 8R                              | 0.22312471%   | 0.21368056%   | (343,400,569)   | (89,515,920)   | 23,977   | 2,458,525              | 5,253   | 5,253                            | 0   | 2.5                    | 9,591              | 0  |
| 4259               | Clackamas Education Service District                      | 0.13667307%   | 0.12835542%   | (343,400,569)   | (89,515,920)   | 21,117   | 2,458,525              | 3,156   | 3,156                            | 0   | 2.5                    | 8,447              | 0  |
| 4260               | Greater Albany School District 8J                         | 0.38012913%   | 0.37153904%   | (343,400,569)   | (89,515,920)   | 21,808   | 2,458,525              | 9,134   | 9,134                            | 0   | 2.5                    | 8,723              | 0  |
| 4268               | Lake Oswego School District                               | 0.33956971%   |   | (343,400,569)   | (89,515,920)   | 32,520   | 2,458,525              | 8,033   | 8,033                            | 0   | 2.5                    | 13,008             | 0  |
| 4270               | Silver Falls School District                              | 0.17885329%   | 0.19008878%   | (343,400,569)   | (89,515,920)   | (28,525)   |                        | 4,673   | 4,673                            | 0   | 2.5                    | (11,410)           | 0  |
| 4271               | Malheur Education Service District Region 14              | 0.01124974%   |   | (343,400,569)   | (89,515,920)   | (20,463)   |                        | 475   | 475                              | 0   | 2.5                    | (8,185)            | 0  |
| 4272               | Linn-Benton-Lincoln Education Service District            | 0.11453635%   | 0.11140338%   | (343,400,569)   | (89,515,920)   | 7,955  | 2,458,525              | 2,739   | 2,739                            | 0   | 2.5                    | 3,182              | 0  |
| 4273               | Double O School District                                  | 0.00000000%   | 0.00055643%   | (343,400,569)   | (89,515,920)   | (1,413)  |                        | 14  | 14                               | 0   | 2.5                    | (565)              | 0  |
| 4276               | Lane County Education Service District                    | 0.07646128%   | 0.07792599%   | (343,400,569)   | (89,515,920)   | (3,719)  |                        | 1,916   | 1,916                            | 0   | 2.5                    | (1,488)            | 0  |
| 4277               | Mitchell School   | 0.00368839%   | 0.00545937%   | (343,400,569)   | (89,515,920)   | (4,497)  |                        | 134   | 134                              | 0   | 2.5                    | (1,799)            | 0  |
| 4279               | St Helens School District 502                             | 0.16159650%   | 0.17002553%   | (343,400,569)   | (89,515,920)   | (21,400)   |                        | 4,180   | 4,180                            | 0   | 2.5                    | (8,560)            | 0  |
| 4280               | Northwest Regional Education Service District             | 0.15165001%   |   | (343,400,569)   | (89,515,920)   | (361,571)  |                        | 7,230   | 7,230                            | 0   | 2.5                    | (144,628)          | 0  |
| 4286               | Southern Oregon Education Service District                | 0.05847019%   | 0.11021161%   | (343,400,569)   | (89,515,920)   | (131,363)  |                        | 2,710   | 2,710                            | 0   | 2.5                    | (52,545)           | 0  |
| 4288               | Medford School District 549C                              | 0.50943927%   | 0.47147091%   | (343,400,569)   | (89,515,920)   | 96,396   | 2,458,525              | 11,591  | 11,591                           | 0   | 2.5                    | 38,558             | 0  |
| 4291               | Dayton Public Schools                                     | 0.04580516%   | 0.05790301%   | (343,400,569)   | (89,515,920)   | (30,714)   |                        | 1,424   | 1,424                            | 0   | 2.5                    | (12,286)           | 0  |
| 4293               | Lake County Education Service District                    | 0.01750988%   | 0.00906316%   | (343,400,569)   | (89,515,920)   | 21,445   | 2,458,525              | 223   | 223                              | 0   | 2.5                    | 8,578              | 0  |
| 4294               | Harney Education Service District Region XVII             | 0.00711457%   | 0.00924253%   | (343,400,569)   | (89,515,920)   | (5,402)  |                        | 227   | 227                              | 0   | 2.5                    | (2,161)            | 0  |
| 4295               | Wasco County Education Service District                   | 0.01850672%   | 0.01886090%   | (343,400,569)   | (89,515,920)   | (899)  |                        | 464   | 464                              | 0   | 2.5                    | (360)              | 0  |
| 4306               | Amity School District                                     | 0.04637917%   | 0.04591940%   | (343,400,569)   | (89,515,920)   | 1,167  | 2,458,525              | 1,129   | 1,129                            | 0   | 2.5                    | 467                | 0  |
| 4309               | Scappoose School District                                 | 0.06625832%   | 0.06576179%   | (343,400,569)   | (89,515,920)   | 1,261  | 2,458,525              | 1,617   | 1,617                            | 0   | 2.5                    | 504                | 0  |
| 4311               | Redmond School District 2J                                | 0.32829803%   | 0.33716965%   | (343,400,569)   | (89,515,920)   | (22,523)   |                        | 8,289   | 8,289                            | 0   | 2.5                    | (9,009)            | 0  |
| 4312               | Reedsport School District                                 | 0.02140040%   | 0.02291455%   | (343,400,569)   | (89,515,920)   | (3,844)  |                        | 563   | 563                              | 0   | 2.5                    | (1,538)            | 0  |
| 4313               | Forest Grove School District                              | 0.29779039%   | 0.28797145%   | (343,400,569)   | (89,515,920)   | 24,928   | 2,458,525              | 7,080<br>807  | 7,080<br>807                     | 0   | 2.5                    | 9,971              | 0  |
| 4314<br>4315       | Willamina School District 30J<br>John Day School District | 0.04710672%<br>0.02644265%                          | 0.03281358%<br>0.03754487%                            | (343,400,569)   | (89,515,920)   | 36,289<br>(28,187)   | 2,458,525<br>2,458,525 | 923   | 923                              | 0   | 2.5<br>2.5             | 14,516<br>(11,275) | 0  |
| 4316               | Tigard-Tualatin School District 23J                       | 0.02644265%   | 0.03754467%   | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | (26, 167)<br>157.308   | 2,458,525              | 15.873  | 15.873                           | 0   | 2.5                    | 62.923             | 0  |
| 4317               | Sherwood School District 88J                              | 0.23639176%   | 0.23223681%   | (343,400,569)   | (89,515,920)   | 10,549   | 2,458,525              | 5,710   | 5,710                            | 0   | 2.5                    | 4,220              | 0  |
| 4320               | Rainier School District 13                                | 0.03228029%   | 0.02722689%   | (343,400,569)   | (89,515,920)   | 12.829   | 2,458,525              | 669   | 669                              | 0   | 2.5                    | 5.132              | 0  |
| 4321               | North Clackamas School District 12                        | 1.04552973%   | 1.00574289%   | (343,400,569)   | (89,515,920)   | 101,012  | 2,458,525              | 24,726  | 24,726                           | 0   | 2.5                    | 40,405             | 0  |
| 4323               | Estacada School District 108                              | 0.06154609%   | 0.06612095%   | (343,400,569)   | (89,515,920)   | (11,615)   |                        | 1.626   | 1.626                            | 0   | 2.5                    | (4,646)            | 0  |
| 4324               | Centennial School District 28                             | 0.33732091%   |   | (343,400,569)   | (89,515,920)   | 36,612   | 2,458,525              | 7,939   | 7,939                            | 0   | 2.5                    | 14,645             | 0  |
| 4326               | Harney County School District 3                           | 0.02105923%   | 0.02990574%   | (343,400,569)   | (89,515,920)   | (22,460)   |                        | 735   | 735                              | 0   | 2.5                    | (8.984)            | 0  |
| 4327               | Jordan Valley School District 3                           | 0.01705904%   | 0.00403494%   | (343,400,569)   | (89,515,920)   | 33,066   | 2,458,525              | 99  | 99                               | 0   | 2.5                    | 13,226             | 0  |
| 4329               | Gervais School District 1                                 | 0.05722498%   | 0.05677835%   | (343,400,569)   | (89,515,920)   | 1.134  | 2,458,525              | 1.396   | 1.396                            | 0   | 2.5                    | 454                | 0  |
| 4330               | Vale School District 84                                   | 0.03398140%   | 0.04603817%   | (343,400,569)   | (89,515,920)   | (30,611)   |                        | 1,132   | 1,132                            | 0   | 2.5                    | (12,244)           | 0  |
| 4331               | Molalla River School District                             | 0.11125898%   | 0.11859143%   | (343,400,569)   | (89,515,920)   | (18,616)   |                        | 2,916   | 2,916                            | 0   | 2.5                    | (7,446)            | 0  |
| 4332               | Gresham-Barlow School District 10                         | 0.57342449%   | 0.54622996%   | (343,400,569)   | (89,515,920)   | 69,042   | 2,458,525              | 13,429  | 13,429                           | 0   | 2.5                    | 27,617             | 0  |
| 4333               | Canby School District                                     | 0.27686547%   | 0.25400312%   | (343,400,569)   | (89,515,920)   | 58,044   | 2,458,525              | 6,245   | 6.245                            | 0   | 2.5                    | 23,218             | 0  |
| 4334               | Cascade School District 5                                 | 0.11032963%   | 0.12351390%   | (343,400,569)   | (89,515,920)   | (33,473)   |                        | 3,037   | 3,037                            | 0   | 2.5                    | (13,389)           | 0  |
| 4335               | Milton-Freewater Unified School District 7                | 0.07339988%   | 0.06607702%   | (343,400,569)   | (89,515,920)   | 18,592   | 2,458,525              | 1,625   | 1,625                            | 0   | 2.5                    | 7,437              | 0  |
| 4336               | Nestucca Valley School District 101                       | 0.01944484%   | 0.03977995%   | (343,400,569)   | (89,515,920)   | (51,628)   | 2,458,525              | 978   | 978                              | 0   | 2.5                    | (20,651)           | 0  |
| 4337               | Sherman County School District                            | 0.00977642%   | 0.01381641%   | (343,400,569)   | (89,515,920)   | (10,257)   |                        | 340   | 340                              | 0   | 2.5                    | (4,103)            | 0  |
| 4338               | Three Rivers U J School District                          | 0.26300956%   | 0.19455365%   | (343,400,569)   | (89,515,920)   | 173,799  | 2,458,525              | 4,783   | 4,783                            | 0   | 2.5                    | 69,520             | 0  |
| 4339               | Lebanon Community School District                         | 0.16386960%   | 0.15183047%   | (343,400,569)   | (89,515,920)   | 30,565   | 2,458,525              | 3,733   | 3,733                            | 0   | 2.5                    | 12,226             | 0  |
| 4340               | Monroe School District 1J                                 | 0.01338246%   | 0.01206618%   | (343,400,569)   | (89,515,920)   | 3,342  | 2,458,525              | 297   | 297                              | 0   | 2.5                    | 1,337              | 0  |
| 4341               | Hillsboro School District 1J                              | 0.93064412%   | 0.89103956%   | (343,400,569)   | (89,515,920)   | 100,550  | 2,458,525              | 21,906  | 21,906                           | 0   | 2.5                    | 40,220             | 0  |
| 4342               | North Santiam School District 29J                         | 0.09245396%   | 0.08285293%   | (343,400,569)   | (89,515,920)   | 24,376   | 2,458,525              | 2,037   | 2,037                            | 0   | 2.5                    | 9,750              | 0  |
| 4343               | Harrisburg Sschool District 7                             | 0.02295674%   | 0.02975931%   | (343,400,569)   | (89,515,920)   | (17,271)   | 2,458,525              | 732   | 732                              | 0   | 2.5                    | (6,908)            | 0  |
| 4344               | South Wasco County School District 1                      | 0.01521518%   | 0.00810649%   | (343,400,569)   | (89,515,920)   | 18,047   | 2,458,525              | 199   | 199                              | 0   | 2.5                    | 7,219              | 0  |
| 4345               | Oregon Trail School District 46                           | 0.14809796%   | 0.16424198%   | (343,400,569)   | (89,515,920)   | (40,988)   |                        | 4,038   | 4,038                            | 0   | 2.5                    | (16,395)           | 0  |
| 4346               | Knappa School District 4                                  | 0.01446029%   | 0.01651681%   | (343,400,569)   | (89,515,920)   | (5,221)  |                        | 406   | 406                              | 0   | 2.5                    | (2,088)            | 0  |
| 4347               | Clatskanie School District 6J                             | 0.02066272%   | 0.01912407%   | (343,400,569)   | (89,515,920)   | 3,907  | 2,458,525              | 470   | 470                              | 0   | 2.5                    | 1,563              | 0  |
| 4348               | Lourdes Charter School                                    | 0.00133464%   | 0.00116818%   | (343,400,569)   | (89,515,920)   | 423  | 2,458,525              | 29  | 29                               | 0   | 2.5                    | 169                | 0  |
|                    |   |   |   |   |  |  |                        |   |                                  |   |                        |                    |  |



| Employer<br>Number |   | Proportionate<br>Share at Prior<br>Measurement Date | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Collective Deferred Outflow/(Inflow) at Prior Measurement Date | Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share | System Contributions for Measurement Period | Employer<br>Proportionate Share<br>of Contributions | Employer Actual<br>Contributions | Net Deferred Outflow/(Inflow) Due to Employer Contributions | Amortization<br>Period | Change in Proportionate Em<br>Share Recognized During R | New Deferred<br>tflow/(Inflow) Due to<br>ployer Contributions<br>Recognized During<br>leasurement Period |
|--------------------|---|---|---|---|--|--|---|---|----------------------------------|---|------------------------|---|--|
| 4350               | Ridgeline Montessori  | 0.00610085%   | 0.00435790%   | (343,400,569)   | (89,515,920)   | 4,425  | 2,458,525                                   | 107   | 107                              | 0   | 2.5                    | 1,770   | 0  |
| 4351               | The Village School  | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4352               | Armadillo Technical Institute                               | 0.00063138%   | 0.00089566%   | (343,400,569)   | (89,515,920)   | (672)  |   | 22  | 22                               | 0   | 2.5                    | (269)   | 0  |
| 4354               | Opal Charter School   | 0.00190156%   | 0.00049989%   | (343,400,569)   | (89,515,920)   | 3,559  | 2,458,525                                   | 12  | 12                               | 0   | 2.5                    | 1,424   | 0  |
| 4355               | Three Rivers Charter School                                 | 0.00062126%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 1,577  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 631   | 0  |
| 4360               | Luckiamute Valley Charter School                            | 0.00212327%   | 0.00492531%   | (343,400,569)   | (89,515,920)   | (7,113)  | 2,458,525                                   | 121   | 121                              | 0   | 2.5                    | (2,845)   | 0  |
| 4362               | Kings Valley Charter School                                 | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4363               | Multisensory Learning Academy                               | 0.00728903%   | 0.00712297%   | (343,400,569)   | (89,515,920)   | 421  | 2,458,525                                   | 175   | 175                              | 0   | 2.5                    | 168   | 0  |
| 4365               | Mitch Charter School  | 0.01726050%   | 0.00547727%   | (343,400,569)   | (89,515,920)   | 29,916   | 2,458,525                                   | 135   | 135                              | 0   | 2.5                    | 11,966  | 0  |
| 4366               | Sand Ridge Charter School                                   | 0.00336173%   | 0.00194426%   | (343,400,569)   | (89,515,920)   | 3,599  | 2,458,525                                   | 48  | 48                               | 0   | 2.5                    | 1,440   | 0  |
| 4367               | Arthur Academy Charter School                               | 0.00525654%   | 0.00201706%   | (343,400,569)   | (89,515,920)   | 8,224  | 2,458,525                                   | 50  | 50                               | 0   | 2.5                    | 3,290   | 0  |
| 4369               | Trillium Charter School                                     | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4370               | Howard Street Charter School, Inc.                          | 0.00424721%   | 0.00311732%   | (343,400,569)   | (89,515,920)   | 2,868  | 2,458,525                                   | 77  | 77                               | 0   | 2.5                    | 1,147   | 0  |
| 4371               | The Lighthouse School                                       | 0.00191033%   | 0.00234572%   | (343,400,569)   | (89,515,920)   | (1,105)  |   | 58  | 58                               | 0   | 2.5                    | (442)   | 0  |
| 4373               | Sheridan Japanese School Foundation                         | 0.00147130%   | 0.00081146%   | (343,400,569)   | (89,515,920)   | 1,676  | 2,458,525                                   | 20  | 20                               | 0   | 2.5                    | 670   | 0  |
| 4374               | Ione School District  | 0.01409955%   | 0.01513997%   | (343,400,569)   | (89,515,920)   | (2,641)  | 2,458,525                                   | 372   | 372                              | 0   | 2.5                    | (1,056)   | 0  |
| 4375               | Eddyville Charter School                                    | 0.00372213%   | 0.00561394%   | (343,400,569)   | (89,515,920)   | (4,803)  | 2,458,525                                   | 138   | 138                              | 0   | 2.5                    | (1,921)   | 0  |
| 4376               | Four Rivers Community School                                | 0.00870904%   | 0.00538372%   | (343,400,569)   | (89,515,920)   | 8,443  | 2,458,525                                   | 132   | 132                              | 0   | 2.5                    | 3,377   | 0  |
| 4378               | Mosier Community School                                     | 0.00363136%   | 0.00348949%   | (343,400,569)   | (89,515,920)   | 360  | 2,458,525                                   | 86  | 86                               | 0   | 2.5                    | 144   | 0  |
| 4379               | Siletz Valley School  | 0.00505474%   | 0.00772821%   | (343,400,569)   | (89,515,920)   | (6,788)  | 2,458,525                                   | 190   | 190                              | 0   | 2.5                    | (2,715)   | 0  |
| 4380               | The Emerson School  | 0.00012486%   | 0.00117265%   | (343,400,569)   | (89,515,920)   | (2,660)  | 2,458,525                                   | 29  | 29                               | 0   | 2.5                    | (1,064)   | 0  |
| 4381               | North Wasco County School District 21                       | 0.13311933%   | 0.10430238%   | (343,400,569)   | (89,515,920)   | 73,162   | 2,458,525                                   | 2,564   | 2,564                            | 0   | 2.5                    | 29,265  | 0  |
| 4382               | Self Enhancement Inc  | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4383               | City View Charter School                                    | 0.0000000%  | 0.0000000%  | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4386               | Nixyaawii Community School                                  | 0.00267265%   | 0.00359362%   | (343,400,569)   | (89,515,920)   | (2,338)  | 2,458,525                                   | 88  | 88                               | 0   | 2.5                    | (935)   | 0  |
| 4388               | West Lane Tech  | 0.00663167%   | 0.00309454%   | (343,400,569)   | (89,515,920)   | 8,981  | 2,458,525                                   | 76  | 76                               | 0   | 2.5                    | 3,592   | 0  |
| 4390               | Oregon Connections Academy                                  | 0.06748969%   | 0.04279395%   | (343,400,569)   | (89,515,920)   | 62,699   | 2,458,525                                   | 1,052   | 1,052                            | 0   | 2.5                    | 25,080  | 0  |
| 4392               | Eagleridge High School                                      | 0.00011946%   | 0.00342644%   | (343,400,569)   | (89,515,920)   | (8,395)  | 2,458,525                                   | 84  | 84                               | 0   | 2.5                    | (3,358)   | 0  |
| 4393               | Cascade Heights Public Charter School                       | 0.00134611%   | 0.00236605%   | (343,400,569)   | (89,515,920)   | (2,589)  | 2,458,525                                   | 58  | 58                               | 0   | 2.5                    | (1,036)   | 0  |
| 4396               | Sweet Home Charter School                                   | 0.0000000%  | 0.00136952%   | (343,400,569)   | (89,515,920)   | (3,478)  | 2,458,525                                   | 34<br>145   | 34<br>145                        | 0   | 2.5                    | (1,391)   | 0  |
| 4397<br>4400       | Springwater Environmental Sciences School<br>Phoenix School | 0.00381358%<br>0.00706597%                          | 0.00590191%<br>0.00000000%                            | (343,400,569)   | (89,515,920)   | (5,302)<br>17,939  | 2,458,525<br>2,458,525                      | 145   | 145                              | 0   | 2.5<br>2.5             | (2,121)   | 0  |
| 4400               | Ballston Community School                                   | 0.00000000%   | 0.0000000%  | (343,400,569)<br>(343,400,569)                          | (89,515,920)<br>(89,515,920)                                   | 17,939   | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 7,176<br>0  | 0  |
| 4402               | Sage Community School                                       | 0.0000000%  | 0.0000000%  | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4403               | Portland Village School                                     | 0.00447904%   | 0.00474553%   | (343,400,569)   | (89,515,920)   | (676)  | 2,458,525                                   | 117   | 117                              | 0   | 2.5                    | (270)   | 0  |
| 4404               | Alliance Charter Academy                                    | 0.01120857%   | 0.00667229%   | (343,400,569)   | (89,515,920)   | 11,518   | 2,458,525                                   | 164   | 164                              | 0   | 2.5                    | 4,607   | 0  |
| 4405               | Forest Grove Community School                               | 0.00154588%   | 0.00148788%   | (343,400,569)   | (89,515,920)   | 147  | 2,458,525                                   | 37  | 37                               | 0   | 2.5                    | 59  | 0  |
| 4407               | Madrone Trail Public Charter School                         | 0.00000000%   | 0.00081512%   | (343,400,569)   | (89,515,920)   | (2,069)  | 2,458,525                                   | 20  | 20                               | 0   | 2.5                    | (828)   | 0  |
| 4408               | Muddy Creek Charter School                                  | 0.00125263%   | 0.00069798%   | (343,400,569)   | (89,515,920)   | 1.408  | 2,458,525                                   | 17  | 17                               | 0   | 2.5                    | 563   | 0  |
| 4409               | Southwest Charter School                                    | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0,100  | 2,458,525                                   |   |                                  | 0   | 2.5                    | 0   | 0  |
| 4410               | Ace Academy   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4411               | Sherwood Charter School                                     | 0.00354497%   | 0.00348908%   | (343,400,569)   | (89,515,920)   | 142  | 2,458,525                                   | 86  | 86                               | 0   | 2.5                    | 57  | 0  |
| 4412               | Estacada Web Academy  | 0.01270451%   | 0.10076204%   | (343,400,569)   | (89,515,920)   | (223,565)  | 2,458,525                                   | 2,477   | 2,477                            | 0   | 2.5                    | (89,426)  | 0  |
| 4413               | Marcola Early College Academy                               | 0.0000000%  | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4414               | Marcola Web Academy   | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4418               | Lewis And Clark Montessori Charter School                   | 0.00039077%   | 0.00267762%   | (343,400,569)   | (89,515,920)   | (5,806)  | 2,458,525                                   | 66  | 66                               | 0   | 2.5                    | (2,322)   | 0  |
| 4419               | Silvies River Web Academy                                   | 0.00431032%   | 0.00482606%   | (343,400,569)   | (89,515,920)   | (1,309)  | 2,458,525                                   | 119   | 119                              | 0   | 2.5                    | (524)   | 0  |
| 4420               | Oregon Virtual Academy                                      | 0.01537311%   | 0.01497361%   | (343,400,569)   | (89,515,920)   | 1,014  | 2,458,525                                   | 368   | 368                              | 0   | 2.5                    | 406   | 0  |
| 4422               | Redmond Proficiency Academy                                 | 0.01514195%   | 0.01613976%   | (343,400,569)   | (89,515,920)   | (2,532)  | 2,458,525                                   | 397   | 397                              | 0   | 2.5                    | (1,013)   | 0  |
| 4423               | Molalla River Academy                                       | 0.00000202%   | 0.00393773%   | (343,400,569)   | (89,515,920)   | (9,992)  | 2,458,525                                   | 97  | 97                               | 0   | 2.5                    | (3,997)   | 0  |
| 4424               | The Ivy School  | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | O O   | 0  |
| 4429               | Clackamas Web Academy                                       | 0.00022205%   | 0.00021680%   | (343,400,569)   | (89,515,920)   | 13   | 2,458,525                                   | 5   | 5                                | 0   | 2.5                    | 5   | 0  |
| 4430               | Clackamas Charter Alliance 2                                | 0.00022441%   | 0.00025666%   | (343,400,569)   | (89,515,920)   | (82)   |   | 6   | 6                                | 0   | 2.5                    | (33)  | 0  |
| 4432               | Renaissance Public Academy                                  | 0.00000000%   | 0.00063615%   | (343,400,569)   | (89,515,920)   | (1,616)  |   | 16  | 16                               | 0   | 2.5                    | (646)   | 0  |
| 4433               | Powell Butte Community Charter School                       | 0.00066647%   | 0.00046695%   | (343,400,569)   | (89,515,920)   | 506  | 2,458,525                                   | 11  | 11                               | 0   | 2.5                    | 202   | 0  |
| 4434               | Logos Public Charter School                                 | 0.00399243%   | 0.00226965%   | (343,400,569)   | (89,515,920)   | 4,373  | 2,458,525                                   | 56  | 56                               | 0   | 2.5                    | 1,749   | 0  |
| 4435               | Sunny Wolf Charter School                                   | 0.00264565%   | 0.00126092%   | (343,400,569)   | (89,515,920)   | 3,516  | 2,458,525                                   | 31  | 31                               | 0   | 2.5                    | 1,406   | 0  |
| 4436               | Academy Of Arts & Academics                                 | 0.00000000%   | 0.00000000%   | (343,400,569)   | (89,515,920)   | 0  | 2,458,525                                   | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4437               | Center for Advance Learning                                 | 0.00464305%   | 0.00602678%   | (343,400,569)   | (89,515,920)   | (3,513)  |   | 148   | 148                              | 0   | 2.5                    | (1,405)   | 0  |
| 4440               | Sheridan Allprep Academy                                    | 0.00156377%   | 0.00272887%   | (343,400,569)   | (89,515,920)   | (2,958)  | 2,458,525                                   | 67  | 67                               | 0   | 2.5                    | (1,183)   | 0  |
|                    |   |   |   |   |  |  |   |   |                                  |   |                        |   |  |



| Employer<br>Number | Employer Name   |             | Proportionate<br>Share at Current<br>Measurement Date | Collective Net OPEB Liability at Prior Measurement Date | Outflow/(Inflow) at Prior<br>Measurement Date | Net Deferred<br>Outflow/(Inflow) Due to<br>Change in<br>Proportionate Share | Measurement Period |     | Employer Actual<br>Contributions | Net Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions | Amortization<br>Period | Share Recognized During<br>Measurement Period | New Deferred<br>Outflow/(Inflow) Due to<br>Employer Contributions<br>Recognized During<br>Measurement Period |
|--------------------|---|-------------|---|---|---|---|--------------------|-----|----------------------------------|---|------------------------|---|--|
| 4441               | Baker Web Academy                                     | 0.04419617% | 0.04694156%   | (343,400,569)   | (89,515,920)                                  | (6,971)   | 2,458,525          |     | 1,154                            | 0   | 2.5                    | (2,788)                                       | 0  |
| 4443               | Knova Learning Oreogn                                 | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          |     | 0                                | 0   | 2.5                    | 0   | 0  |
| 4444               | Bennett Pearson Academy, Inc.                         | 0.00320447% | 0.00525884%   | (343,400,569)   | (89,515,920)                                  | (5,216)   | 2,458,525          |     | 129                              | 0   | 2.5                    | (2,086)                                       | 0  |
| 4446               | Coburg Community Charter School                       | 0.00052103% | 0.00033394%   | (343,400,569)   | (89,515,920)                                  | 475   | 2,458,525          |     | 8                                | 0   | 2.5                    | 190   | 0  |
| 4447               | Arco Iris Spanish Immersion Charter School            | 0.00408152% | 0.00604224%   | (343,400,569)   | (89,515,920)                                  | (4,977)   | 2,458,525          | 149 | 149                              | 0   | 2.5                    | (1,991)                                       | 0  |
| 4448               | Gresham Barlow Web Academy                            | 0.00188401% | 0.00530115%   | (343,400,569)   | (89,515,920)                                  | (8,675)   | 2,458,525          | 130 | 130                              | 0   | 2.5                    | (3,470)                                       | 0  |
| 4449               | Mosier Middle School                                  | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          |     | 0                                | 0   | 2.5                    | 0   | 0  |
| 4450               | Sauvie Island Academy                                 | 0.00769803% | 0.00624399%   | (343,400,569)   | (89,515,920)                                  | 3,691   | 2,458,525          |     | 154                              | 0   | 2.5                    | 1,476   | 0  |
| 4451               | River's Edge Academy Charter School                   | 0.00241415% | 0.00349722%   | (343,400,569)   | (89,515,920)                                  | (2,749)   | 2,458,525          |     | 86                               | 0   | 2.5                    | (1,100)                                       | 0  |
| 4452               | South Columbia Family School                          | 0.00000000% | 0.00123163%   | (343,400,569)   | (89,515,920)                                  | (3,126)   | 2,458,525          | 30  | 30                               | 0   | 2.5                    | (1,250)                                       | 0  |
| 4453               | Woodland Educational Initiative                       | 0.00000000% | 0.00007810%   | (343,400,569)   | (89,515,920)                                  | (198)   | 2,458,525          |     | 2                                | 0   | 2.5                    | (79)  | 0  |
| 4454               | Le Monde Immersion Charter School                     | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4455               | Hope Chinese Charter School                           | 0.00108829% | 0.00341709%   | (343,400,569)   | (89,515,920)                                  | (5,912)   | 2,458,525          | 84  | 84                               | 0   | 2.5                    | (2,365)                                       | 0  |
| 4456               | Insight School of Oregon Charter                      | 0.00727486% | 0.00956305%   | (343,400,569)   | (89,515,920)                                  | (5,810)   | 2,458,525          | 235 | 235                              | 0   | 2.5                    | (2,324)                                       | 0  |
| 4457               | Oregon Virtual Education East                         | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4458               | Oregon Virtual Education West                         | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4459               | Crater Lake Charter Academy                           | 0.00192957% | 0.00167173%   | (343,400,569)   | (89,515,920)                                  | 654   | 2,458,525          | 41  | 41                               | 0   | 2.5                    | 262   | 0  |
| 4460               | Kairos Pdx  | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4461               | Mountain View Academy                                 | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4462               | Bend International School                             | 0.00126782% | 0.00001993%   | (343,400,569)   | (89,515,920)                                  | 3,168   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 1,267   | 0  |
| 4463               | Dallas Community School-Community Innovation Partners | 0.00000000% | 0.00286025%   | (343,400,569)   | (89,515,920)                                  | (7,261)   | 2,458,525          | 70  | 70                               | 0   | 2.5                    | (2,904)                                       | 0  |
| 4464               | The Valley School Of Southern Oregon                  | 0.00100359% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 2,548   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 1,019   | 0  |
| 4465               | Bridge Educational Foundation                         | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4467               | Cannon Beach Academy                                  | 0.00147097% | 0.00025096%   | (343,400,569)   | (89,515,920)                                  | 3,097   | 2,458,525          | 6   | 6                                | 0   | 2.5                    | 1,239   | 0  |
| 4468               | Frontier Charter Academy                              | 0.00187051% | 0.00203374%   | (343,400,569)   | (89,515,920)                                  | (415)   | 2,458,525          | 50  | 50                               | 0   | 2.5                    | (166)   | 0  |
| 4469               | Desert Sky Montessori                                 | 0.00000000% | 0.00000000%   | (343,400,569)   | (89,515,920)                                  | 0   | 2,458,525          | 0   | 0                                | 0   | 2.5                    | 0   | 0  |
| 4470               | Oregon Family School                                  | 0.00045455% | 0.00636235%   | (343,400,569)   | (89,515,920)                                  | (14,998)  | 2,458,525          | 156 | 156                              | 0   | 2.5                    | (5,999)                                       | 0  |
| 4471               | Wahtonka Community School                             | 0.00355408% | 0.00074801%   | (343,400,569)   | (89,515,920)                                  | 7,125   | 2,458,525          | 18  | 18                               | 0   | 2.5                    | 2,850   | 0  |
| 4472               | Valley Inquiry Charter School                         | 0.00046096% | 0.00059100%   | (343,400,569)   | (89,515,920)                                  | (331)   | 2,458,525          |     | 15                               | 0   | 2.5                    | (132)   | 0  |
| 4473               | Willamette Connections Academy                        | 0.00094083% | 0.00115232%   | (343,400,569)   | (89,515,920)                                  | (536)   | 2,458,525          | 28  | 28                               | 0   | 2.5                    | (214)   | 0  |
| 4474               | Oregon for Quality Virtual Education Inc              | 0.00032969% | 0.00164326%   | (343,400,569)   | (89,515,920)                                  | (3,335)   | 2,458,525          | 40  | 40                               | 0   | 2.5                    | (1,334)                                       | 0  |
| 4479               | Harmony Academy                                       | 0.00000000% | 0.00003254%   | (343,400,569)   | (89,515,920)                                  | (83)  | 2,458,525          | 1   | 1                                | 0   | 2.5                    | (33)  | 0  |



Exhibit F

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

June 30, 2022 Measurement Date

|                |                                     | Beginning of<br>Measurement | Source of                | Original      | Remaining     |                                | Measurement Date              | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|----------------|-------------------------------------|-----------------------------|--------------------------|---------------|---------------|--------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer       |                                     | Period for Initial          |                          |               |               | Original Balance of            | Balance of                    | Measurement Period                |                                   |                                   | Measurement Period                |                                   |                                   | Recognized in      |
| Number<br>1000 | Employer Name State Agencies        | Recognition<br>6/30/2021    | Deferral<br>Proportion   | Period<br>2.5 | Period<br>1.5 | Outflow/(Inflow)<br>13,775,329 | Outflow/(Inflow)<br>8.265.197 | 5,510,132                         | +1 Expense<br>5,510,132           | +2 Expense<br>2,755,065           | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 1000           | State Agencies                      | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (44,835,139)                   | (11,623,925)                  | (16,605,607)                      |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 1000           | State Agencies                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 21,272,610                     | (11,020,020)                  | 6,601,844                         | (11,020,020)                      | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 1000           | State Agencies                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (375,954)                      | 0                             | (12,129)                          | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2000           | Lake County                         | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 1,652                          | 991                           | 661                               | 661                               | 330                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2000           | Lake County                         | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (4,837)                        | (1,255)                       | (1,791)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2000           | Lake County                         | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 29,638                         | 0                             | 9,198                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2000           | Lake County                         | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (2,195)                        | 0                             | (71)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2001           | Clackamas County                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (511,602)                      | (306,961)                     | (204,641)                         | (204,641)                         | (102,320)                         | 0                                 | 0                                 | 0                                 | 0                  |
| 2001           | Clackamas County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 174,725                        | 45,299                        | 64,713                            | 45,299                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2001           | Clackamas County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 243,050                        | 0                             | 75,430                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2001           | Clackamas County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 374                            | 0                             | 11                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2002           | Curry County                        | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (35,231)                       | (21,139)                      | (14,092)                          |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2002           | Curry County                        | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (6,009)                        | (1,557)                       | (2,226)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2002           | Curry County                        | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 23,327                         | 0                             | 7,239                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2002           | Curry County                        | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 655                            | 0                             | 22                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2003           | Douglas County                      | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (103,100)                      | (61,860)                      | (41,240)                          |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2003           | Douglas County                      | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (72,678)                       | (18,842)                      | (26,918)                          |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2003           | Douglas County                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 165,505                        | 0                             | 51,363                            | 0                                 | 0                                 | 0                                 | 0                                 | •                                 | 0                  |
| 2003           | Douglas County                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 3,809                          | 0                             | 122                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2004<br>2004   | Harney County                       | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7    | 4,595<br>33,251                | 2,757                         | 1,838                             | 1,838<br>8,621                    | 919<br>0                          | 0                                 | 0                                 | 0                                 | 0                  |
| 2004           | Harney County                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 16,068                         | 8,621<br>0                    | 12,315<br>4,986                   | 8,621                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2004           | Harney County Harney County         | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1    | 0.0           | (1,080)                        | 0                             | 4,986                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2004           | Jackson County                      | 6/30/2016                   | Proportion               | 2.5           | 1.5           | (202,745)                      | (121,647)                     | (81,098)                          | (81,098)                          | (40,549)                          | 0                                 | 0                                 | 0                                 | 0                  |
| 2005           | Jackson County                      | 6/30/2021                   | Proportion               | 2.7           | 0.7           | (364,835)                      | (94,587)                      | (135,124)                         | (94,587)                          | (40,349)                          | 0                                 | 0                                 | 0                                 | 0                  |
| 2005           | Jackson County                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 482,656                        | (34,307)                      | 149,790                           | (94,507)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2005           | Jackson County                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 16,012                         | 0                             | 517                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2006           | Jefferson County                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 5,726                          | 3,436                         | 2,290                             | 2,290                             | 1,146                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2006           | Jefferson County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 6.467                          | 1,677                         | 2.395                             | 1,677                             | 0,1.0                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2006           | Jefferson County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 33,322                         | 0                             | 10,342                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2006           | Jefferson County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (2,200)                        | 0                             | (70)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2007           | Klamath County                      | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (7,848)                        | (4,709)                       | (3,139)                           | (3,139)                           | (1,570)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2007           | Klamath County                      | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (5,281)                        | (1,369)                       | (1,956)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2007           | Klamath County                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 24,435                         | 0                             | 7,583                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2007           | Klamath County                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (69)                           | 0                             | (3)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2008           | Lane County                         | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (111,475)                      | (66,885)                      | (44,590)                          |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2008           | Lane County                         | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (839,338)                      | (217,606)                     | (310,866)                         |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2008           | Lane County                         | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 1,000,150                      | 0                             | 310,392                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2008           | Lane County                         | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (55,620)                       | 0                             | (1,794)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2009           | Marion County                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (284,848)                      | (170,909)                     | (113,939)                         |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2009           | Marion County                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (370,684)                      | (96,104)                      | (137,290)                         |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2009           | Marion County                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 523,831                        | 0                             | 162,569                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2009           | Marion County                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 5,699                          | (00.070)                      | 185                               | 0 (05.045)                        | •                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2011<br>2011   | Washington County                   | 6/30/2021<br>6/30/2020      | Proportion               | 2.5<br>2.7    | 1.5<br>0.7    | (164,787)<br>(609,388)         | (98,872)<br>(157,990)         | (65,915)<br>(225,699)             |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2011           | Washington County                   | 6/30/2019                   | Proportion<br>Proportion | 2.7           | 0.7           | 852,426                        | (157,990)                     | 264,546                           | (157,990)<br>O                    | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2011           | Washington County Washington County | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (52,478)                       | 0                             | (1,694)                           | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2012           | Grant County                        | 6/30/2013                   | Proportion               | 2.5           | 1.5           | 987                            | 592                           | 395                               | 395                               | 197                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2012           | Grant County                        | 6/30/2021                   | Proportion               | 2.7           | 0.7           | 16,133                         | 4,183                         | 5,975                             | 4,183                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2012           | Grant County                        | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 6,765                          | ۰,۱۵۵                         | 2,099                             | 4,100                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2012           | Grant County                        | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (514)                          | 0                             | (16)                              | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2012           | Umatilla County                     | 6/30/2011                   | Proportion               | 2.5           | 1.5           | (31,047)                       | (18,628)                      | (12,419)                          |                                   | -                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2013           | Umatilla County                     | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 27,516                         | 7,134                         | 10,191                            | 7,134                             | (0,209)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2013           | Umatilla County                     | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 30,458                         | 0                             | 9,452                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2013           | Umatilla County                     | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (3,281)                        | 0                             | (107)                             | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2014           | Linn County                         | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (176,698)                      | (106,019)                     | (70,679)                          |                                   | (35,340)                          | 0                                 | 0                                 | 0                                 | 0                  |
| 2014           | Linn County                         | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (372,296)                      | (96,522)                      | (137,887)                         | (96,522)                          |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2014           | Linn County                         | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 349,010                        | 0                             | 108,314                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2014           | Linn County                         | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 6,437                          | 0                             | 209                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

| _ ,            |                                   | Beginning of<br>Measurement | Source of                | Original      | Remaining     |                             | Measurement Date            | Outflow/(Inflow) Recognized in | Outflow/(Inflow)   |
|----------------|-----------------------------------|-----------------------------|--------------------------|---------------|---------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------|
| Employer       |                                   | Period for Initial          |                          |               |               | Original Balance of         | Balance of                  |                                | Measurement Period             |                                | Measurement Period             |                                |                                | Recognized in      |
| Number<br>2015 | Employer Name Yamhill County      | Recognition<br>6/30/2021    | Deferral<br>Proportion   | Period<br>2.5 | Period<br>1.5 | Outflow/(Inflow)<br>(9,129) | Outflow/(Inflow)<br>(5,477) | Expense<br>(3,652)             | +1 Expense<br>(3,652)          | +2 Expense<br>(1,825)          | +3 Expense                     | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 2015           | Yamhill County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (80,915)                    | (20,977)                    |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2015           | Yamhill County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 175,529                     | (20,511)                    | 54,475                         | (20,511)                       | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2015           | Yamhill County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (10,062)                    | 0                           | (324)                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2016           | Sherman County                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 4,546                       | 2,728                       | 1,818                          | 1,818                          | 910                            | 0                              | 0                              | 0                              | 0                  |
| 2016           | Sherman County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (11,781)                    | (3,055)                     |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2016           | Sherman County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 1,994                       | 0                           | 618                            | ) O                            | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2016           | Sherman County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (766)                       | 0                           | (25)                           | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2017           | Columbia County                   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 14,574                      | 8,744                       | 5,830                          | 5,830                          | 2,914                          | 0                              | 0                              | 0                              | 0                  |
| 2017           | Columbia County                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 21,982                      | 5,700                       | 8,141                          | 5,700                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2017           | Columbia County                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 27,803                      | 0                           | 8,629                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2017           | Columbia County                   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (4,282)                     | 0                           | (139)                          |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2018           | Coos County                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 16,913                      | 10,148                      | 6,765                          | 6,765                          | 3,383                          | 0                              | 0                              | 0                              | 0                  |
| 2018           | Coos County                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 27,167                      | 7,043                       | 10,062                         | 7,043                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2018           | Coos County                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 21,507                      | 0                           | 6,675                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2018<br>2020   | Coos County                       | 6/30/2018                   | Proportion               | 3.1<br>2.5    | 0.0<br>1.5    | (2,077)<br>(31,071)         | 0<br>(18,643)               | (67)<br>(12,428)               | 0<br>(12,428)                  | 0<br>(6,215)                   | 0                              | 0                              | 0                              | 0                  |
|                | Wasco County                      | 6/30/2021                   | Proportion               |               | 0.7           |                             |                             |                                |                                | (6,215)<br>0                   | 0                              | 0                              | 0                              | 0                  |
| 2020<br>2020   | Wasco County Wasco County         | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7<br>2.9    | 0.7           | 21,787<br>15,286            | 5,649<br>0                  | 8,069<br>4,744                 | 5,649<br>0                     | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2020           | Wasco County                      | 6/30/2019                   | Proportion               | 3.1           | 0.0           | 763                         | 0                           | 4,744                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2020           | Baker County                      | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (3,823)                     | (2,294)                     | (1,529)                        | -                              | -                              | 0                              | 0                              | 0                              | 0                  |
| 2021           | Baker County                      | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (5,083)                     | (1,317)                     |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2021           | Baker County                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 25,280                      | (1,517)                     | 7,846                          | (1,517)                        | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2021           | Baker County                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1,405)                     | 0                           | (46)                           | -                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2022           | Gilliam County                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (1,736)                     | (1,042)                     |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2022           | Gilliam County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (15,657)                    | (4,059)                     | (5,799)                        |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2022           | Gilliam County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 13,376                      | 0                           | 4,152                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2022           | Gilliam County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (390)                       | 0                           | (12)                           | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2027           | Deschutes County                  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 172,716                     | 103,630                     | 69,086                         | 69,086                         | 34,544                         | 0                              | 0                              | 0                              | 0                  |
| 2027           | Deschutes County                  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 111,132                     | 28,812                      | 41,160                         | 28,812                         | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2027           | Deschutes County                  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 102,709                     | 0                           | 31,875                         | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2027           | Deschutes County                  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (19,280)                    | 0                           | (623)                          |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2035           | Hood River County                 | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (13,957)                    | (8,374)                     |                                | (5,583)                        |                                | 0                              | 0                              | 0                              | 0                  |
| 2035           | Hood River County                 | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (47,070)                    | (12,204)                    |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2035           | Hood River County                 | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 30,875                      | 0                           | 9,581                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2035           | Hood River County                 | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 2,617                       | (00.744)                    | 85                             | 0 (40 444)                     | 0 (0.570)                      | 0                              | 0                              | 0                              | 0                  |
| 2036<br>2036   | Clatsop County                    | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7    | (47,852)<br>164,182         | (28,711)<br>42,566          | (19,141)<br>60,808             |                                | (9,570)                        | 0                              | 0                              | 0                              | 0                  |
| 2036           | Clatsop County Clatsop County     | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7           | 0.7           | (69,711)                    | 42,366                      | (21,635)                       | 42,566                         | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2036           | Clatsop County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (33,926)                    | 0                           | (1,094)                        |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2037           | Polk County                       | 6/30/2011                   | Proportion               | 2.5           | 1.5           | 32,398                      | 19,439                      | 12,959                         | 12,959                         | 6,480                          | 0                              | 0                              | 0                              | 0                  |
| 2037           | Polk County                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 24,816                      | 6,434                       | 9,191                          | 6,434                          | 0,400                          | 0                              | 0                              | 0                              | 0                  |
| 2037           | Polk County                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 46.120                      | 0, .01                      | 14,314                         | 0,101                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2037           | Polk County                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (4,747)                     | 0                           | (154)                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2038           | Multnomah County                  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (2,502,106)                 | (1,501,264)                 |                                | (1,000,842)                    | (500,422)                      | 0                              | 0                              | 0                              | 0                  |
| 2038           | Multnomah County                  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 18,246,548                  | 4,730,586                   | 6,757,981                      | 4,730,586                      | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2038           | Multnomah County                  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (15,497,600)                | 0                           | (4,809,600)                    | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2038           | Multnomah County                  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 1,100,407                   | 0                           | 35,497                         | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2039           | Malheur County                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 2,398                       | 1,439                       | 959                            | 959                            | 480                            | 0                              | 0                              | 0                              | 0                  |
| 2039           | Malheur County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 9,924                       | 2,572                       | 3,676                          | 2,572                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2039           | Malheur County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 11,030                      | 0                           | 3,424                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2039           | Malheur County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (95)                        | 0                           | (2)                            |                                | 0 (100 150)                    | 0                              | 0                              | 0                              | 0                  |
| 2040           | Benton County                     | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (802,246)                   | (481,348)                   |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2040           | Benton County                     | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (56,527)                    | (14,655)                    |                                | (14,655)                       | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2040           | Benton County                     | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 188,047                     | 0                           | 58,359                         | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2040           | Benton County                     | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 3,778                       | (90,699)                    | 121                            | •                              | (29.896)                       | 0                              | 0                              | 0                              | 0                  |
| 2042<br>2042   | Josephine County Josephine County | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7    | (149,480)<br>(138,440)      | (89,688)<br>(35,892)        |                                |                                |                                | 0                              | 0                              | 0                              | 0                  |
| 2042           | Josephine County Josephine County | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7           | 0.7           | (138,440)<br>178,766        | (35,892)                    | (51,274)<br>55,480             | (35,892)                       | 0                              | 0                              | 0                              | 0                              | 0                  |
|                |                                   | 0/30/2019                   | FIUDUILIUII              | 2.9           | 0.0           | 1/0./00                     | U                           | 35,480                         | U                              |                                | ()                             | U                              | U                              | U                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                |                                   | Beginning of<br>Measurement | Source of                | Original      | Remaining     |                              | Measurement Date             | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)   |
|----------------|-----------------------------------|-----------------------------|--------------------------|---------------|---------------|------------------------------|------------------------------|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------|
| Employer       |                                   |                             |                          |               |               | Original Balance of          | Balance of                   |                                   |                                |                                |                                |                                |                                | •                  |
| Number<br>2043 | Employer Name<br>Lincoln County   | Recognition<br>6/30/2021    | Deferral<br>Proportion   | Period<br>2.5 | Period<br>1.5 | Outflow/(Inflow)<br>(19,229) | Outflow/(Inflow)<br>(11,537) | Expense (7,692)                   | +1 Expense<br>(7,692)          | +2 Expense<br>(3,845)          | +3 Expense                     | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 2043           | Lincoln County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 6,192                        | 1,606                        | 2,293                             | 1,606                          | (3,043)                        | 0                              | 0                              | 0                              | 0                  |
| 2043           | Lincoln County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 28.372                       | 0,000                        | 8,806                             | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2043           | Lincoln County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (53)                         | 0                            | (2)                               | -                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2044           | Crook County                      | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (21,477)                     | (12,886)                     | (8,591)                           | (8,591)                        | (4,295)                        | 0                              | 0                              | 0                              | Ċ                  |
| 2044           | Crook County                      | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (4,541)                      | (1,177)                      | (1,682)                           | (1,177)                        | ` 0                            | 0                              | 0                              | 0                              | (                  |
| 2044           | Crook County                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 10,944                       | 0                            | 3,396                             | 0                              | 0                              | 0                              | 0                              | 0                              | (                  |
| 2044           | Crook County                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 1,096                        | 0                            | 34                                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2050           | Wallowa County                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (4,618)                      | (2,771)                      | (1,847)                           | (1,847)                        | (924)                          | 0                              | 0                              | 0                              | (                  |
| 2050           | Wallowa County                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (127)                        | (33)                         | (47)                              | (33)                           | 0                              | 0                              | 0                              | 0                              | (                  |
| 2050           | Wallowa County                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 3,918                        | 0                            | 1,216                             | 0                              | 0                              | 0                              | 0                              | 0                              | (                  |
| 2050           | Wallowa County                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 242                          | (454,000)                    | 8 (404.058)                       | 0                              | (50.000)                       | 0                              | 0                              | 0                              | (                  |
| 2099           | State Judiciary                   | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7    | (253,146)                    | (151,888)                    | (101,258)                         | (101,258)                      | (50,630)                       | 0                              | 0                              | 0                              | C                  |
| 2099<br>2099   | State Judiciary State Judiciary   | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7           | 0.7           | (704,252)<br>(59,382)        | (182,584)<br>0               | (260,834)<br>(18,428)             | (182,584)                      | 0                              | 0                              | 0                              | 0                              | (                  |
| 2099           | State Judiciary State Judiciary   | 6/30/2019                   | Proportion               | 3.1           | 0.0           | (59,362)                     | 0                            | 2,219                             | 0                              | 0                              | 0                              | 0                              | 0                              |                    |
| 2100           | City of Roseburg                  | 6/30/2018                   | Proportion               | 2.5           | 1.5           | 12.947                       | 7,768                        | 5,179                             | 5,179                          | 2,589                          | 0                              | 0                              | 0                              | 0                  |
| 2100           | City of Roseburg                  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 22,847                       | 5,923                        | 8,462                             | 5,923                          | 2,509                          | 0                              | 0                              | 0                              | 0                  |
| 2100           | City of Roseburg                  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (4,112)                      | 0,320                        | (1,276)                           | 0,520                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2100           | City of Roseburg                  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 2,182                        | 0                            | 70                                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2101           | City of Salem                     | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (40,849)                     | (24,509)                     | (16,340)                          | (16,340)                       | (8,169)                        | 0                              | 0                              | 0                              | 0                  |
| 2101           | City of Salem                     | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (561,549)                    | (145,587)                    | (207,981)                         | (145,587)                      | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2101           | City of Salem                     | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 448,338                      | 0                            | 139,140                           | ` 0                            | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2101           | City of Salem                     | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 3,277                        | 0                            | 106                               | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2102           | City of Medford                   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (20,547)                     | (12,328)                     | (8,219)                           | (8,219)                        | (4,109)                        | 0                              | 0                              | 0                              | 0                  |
| 2102           | City of Medford                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (200,716)                    | (52,038)                     | (74,339)                          | (52,038)                       | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2102           | City of Medford                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 206,249                      | 0                            | 64,009                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2102           | City of Medford                   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (4,489)                      | 0                            | (145)                             | 0                              | 0                              | 0                              | 0                              | 0                              | ·                  |
| 2103           | City of Albany                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 98,564                       | 59,138                       | 39,426                            | 39,426                         | 19,712                         | 0                              | 0                              | 0                              | 0                  |
| 2103           | City of Albany                    | 6/30/2020                   | Proportion               | 2.7           | 0.7<br>0.0    | (22,717)<br>51,766           | (5,889)                      | (8,414)<br>16,066                 | (5,889)                        | 0                              | 0                              | 0                              | 0                              | -                  |
| 2103<br>2103   | City of Albany                    | 6/30/2019<br>6/30/2018      | Proportion               | 2.9<br>3.1    | 0.0           | (10,040)                     | 0                            | (323)                             | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2103           | City of Albany<br>City of Ashland | 6/30/2018                   | Proportion<br>Proportion | 2.5           | 1.5           | 123,385                      | 74,031                       | 49,354                            | 49,354                         | 24,677                         | 0                              | 0                              | 0                              | 0                  |
| 2104           | City of Ashland                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (166,912)                    | (43,274)                     | (61,819)                          | (43,274)                       | 24,077                         | 0                              | 0                              | 0                              | 0                  |
| 2104           | City of Ashland                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 105,259                      | (40,214)                     | 32.667                            | (40,274)                       | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2104           | City of Ashland                   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (7,906)                      | 0                            | (256)                             | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2105           | City of Astoria                   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (124,477)                    | (74,686)                     | (49,791)                          | (49,791)                       | (24,895)                       | 0                              | 0                              | 0                              | 0                  |
| 2105           | City of Astoria                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (40,165)                     | (10,413)                     | (14,876)                          | (10,413)                       | ` 0                            | 0                              | 0                              | 0                              | 0                  |
| 2105           | City of Astoria                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 50,233                       | 0                            | 15,589                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2105           | City of Astoria                   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 12                           | 0                            | 0                                 | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2106           | City of Beaverton                 | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (132,223)                    | (79,334)                     | (52,889)                          | (52,889)                       | (26,445)                       | 0                              | 0                              | 0                              | 0                  |
| 2106           | City of Beaverton                 | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 99,524                       | 25,802                       | 36,861                            | 25,802                         | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2106           | City of Beaverton                 | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 5,144                        | 0                            | 1,596                             | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2106           | City of Beaverton                 | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 23,338                       | 0                            | 754                               | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2107           | City of Bend                      | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 188,765                      | 113,259                      | 75,506                            | 75,506                         | 37,753<br>0                    | 0                              | 0                              | 0                              | 0                  |
| 2107<br>2107   | City of Bend<br>City of Bend      | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9    | 0.7<br>0.0    | (270,595)<br>248,443         | (70,155)<br>0                | (100,220)<br>77,103               | (70,155)<br>0                  | 0                              | 0                              | 0                              | -                              | -                  |
| 2107           | City of Bend                      | 6/30/2019                   | Proportion<br>Proportion | 3.1           | 0.0           | (16,292)                     | 0                            | (527)                             | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2107           | City of Canby                     | 6/30/2018                   | Proportion               | 2.5           | 1.5           | 13.901                       | 8.341                        | 5.560                             | 5.560                          | 2.781                          | 0                              | 0                              | 0                              | (                  |
| 2109           | City of Canby                     | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (34,724)                     | (9,002)                      | (12,861)                          | (9,002)                        | 2,701                          | 0                              | 0                              | 0                              | 0                  |
| 2109           | City of Canby                     | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 37,314                       | 0,002)                       | 11,580                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 2109           | City of Canby                     | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (3,526)                      | 0                            | (115)                             | 0                              | 0                              | 0                              | 0                              | 0                              | Ċ                  |
| 2110           | City of Coquille                  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 17,433                       | 10,460                       | 6,973                             | 6,973                          | 3,487                          | 0                              | 0                              | 0                              | C                  |
| 2110           | City of Coquille                  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (9,671)                      | (2,507)                      | (3,582)                           | (2,507)                        | 0                              | 0                              | 0                              | 0                              | Ċ                  |
| 2110           | City of Coquille                  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 6,602                        | 0                            | 2,048                             | , o                            | 0                              | 0                              | 0                              | 0                              | (                  |
| 2110           | City of Coquille                  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (649)                        | 0                            | (22)                              | 0                              | 0                              | 0                              | 0                              | 0                              | (                  |
| 2111           | City of Eugene                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (122,940)                    | (73,764)                     | (49,176)                          | (49,176)                       | (24,588)                       | 0                              | 0                              | 0                              | (                  |
| 2111           | City of Eugene                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (597,486)                    | (154,904)                    | (221,291)                         | (154,904)                      | 0                              | 0                              | 0                              | 0                              | (                  |
| 2111           | City of Eugene                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 576,952                      | 0                            | 179,054                           | 0                              | 0                              | 0                              | 0                              | •                              | (                  |
| 2111           | City of Eugene                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (16,845)                     | 0                            | (543)                             | 0                              | 0                              | 0                              | 0                              | 0                              | C                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |                                    | Beginning of<br>Measurement       | Source of                     | Original               | Remaining              |   | 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<br>Number | Faradayaa Nama                     | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2112               | Employer Name City Of Forest Grove | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (12,253)                                | (7,352)                        | (4,901)                        |                                  |                                  | +3 Expense                       | 74 Expense                       | To Expense                       | Subsequent Expense                  |
| 2112               | City Of Forest Grove               | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 3,523                                   | 913                            | 1,305                          | 913                              | (2, .01)                         | 0                                | 0                                | 0                                | 0                                   |
| 2112               | City Of Forest Grove               | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 2,141                                   | 0                              | 665                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2112               | City Of Forest Grove               | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (23)                                    | 0                              | (2)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2113               | City of Grants Pass                | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 100,218                                 | 60,131                         | 40,087                         | 40,087                           | 20,044                           | 0                                | 0                                | 0                                | 0                                   |
| 2113               | City of Grants Pass                | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (124,378)                               | (32,246)                       | (46,066)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2113               | City of Grants Pass                | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 88,537                                  | 0                              | 27,477                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2113               | City of Grants Pass                | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 29,204                                  | 0                              | 941                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2114<br>2114       | City of Gresham                    | 6/30/2021                         | Proportion                    | 2.5<br>2.7             | 1.5<br>0.7             | 113,041                                 | 67,825                         | 45,216                         | 45,216                           | 22,609                           | 0                                | 0                                | 0                                | 0                                   |
| 2114               | City of Gresham City of Gresham    | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7                    | 0.7                    | (220,878)<br>284.060                    | (57,264)                       | (81,807)<br>88,156             | (57,264)                         | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2114               | City of Gresham                    | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (21.671)                                | 0                              | (698)                          | . 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2115               | City of Hillsboro                  | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 114,502                                 | 68,701                         | 45,801                         | 45,801                           | 22,900                           | 0                                | 0                                | 0                                | 0                                   |
| 2115               | City of Hillsboro                  | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 49,957                                  | 12,951                         | 18,503                         | 12,951                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2115               | City of Hillsboro                  | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 120,519                                 | 0                              | 37,403                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2115               | City of Hillsboro                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (17,607)                                | 0                              | (567)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2117               | City of McMinnville                | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 200,633                                 | 120,380                        | 80,253                         | 80,253                           | 40,127                           | 0                                | 0                                | 0                                | 0                                   |
| 2117               | City of McMinnville                | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (116,865)                               | (30,299)                       | (43,283)                       | (30,299)                         | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2117               | City of McMinnville                | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 25,934                                  | 0                              | 8,048                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2117               | City of McMinnville                | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (2,059)                                 | 0                              | (67)                           | 0 (2.222)                        | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2118               | City of Ontario                    | 6/30/2021                         | Proportion                    | 2.5<br>2.7             | 1.5<br>0.7             | (23,222)<br>4.564                       | (13,933)                       | (9,289)                        |                                  | (4,644)                          | 0                                | 0                                | 0                                | 0                                   |
| 2118<br>2118       | City of Ontario City of Ontario    | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7                    | 0.7                    | 1,903                                   | 1,184                          | 1,690<br>591                   | 1,184<br>0                       | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2118               | City of Ontario                    | 6/30/2019                         | Proportion                    | 3.1                    | 0.0                    | 389                                     | 0                              | 14                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2119               | City of Oregon City                | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (7,238)                                 | (4,343)                        | (2,895)                        | (2,895)                          | (1,448)                          | 0                                | 0                                | 0                                | 0                                   |
| 2119               | City of Oregon City                | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (14,631)                                | (3,793)                        | (5,419)                        |                                  | (1,110)                          | 0                                | 0                                | 0                                | 0                                   |
| 2119               | City of Oregon City                | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (2,671)                                 | (0,100)                        | (829)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2119               | City of Oregon City                | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (628)                                   | 0                              | (19)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2120               | City of Lake Oswego                | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 122,551                                 | 73,531                         | 49,020                         | 49,020                           | 24,511                           | 0                                | 0                                | 0                                | 0                                   |
| 2120               | City of Lake Oswego                | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (50,578)                                | (13,112)                       | (18,733)                       | (13,112)                         | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2120               | City of Lake Oswego                | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 4,253                                   | 0                              | 1,319                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2120               | City of Lake Oswego                | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (1,175)                                 | 0                              | (38)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2121               | City of Portland                   | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (2,964,651)                             | (1,778,791)                    | (1,185,860)                    | (1,185,860)                      | (592,931)                        | 0                                | 0                                | 0                                | 0                                   |
| 2121               | City of Portland                   | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (2,970,147)                             | (770,039)                      | (1,100,054)                    | ,                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2121               | City of Portland                   | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 4,322,252                               | 0                              | 1,341,388                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2121<br>2122       | City of Portland City of Redmond   | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion      | 3.1<br>2.5             | 0.0<br>1.5             | (187,470)<br>20,657                     | 12,394                         | (6,048)<br>8,263               | 8,263                            | 4,131                            | 0                                | 0                                | 0                                | 0                                   |
| 2122               | City of Redmond                    | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (10,979)                                | (2,847)                        | (4,066)                        |                                  | 4,131                            | 0                                | 0                                | 0                                | 0                                   |
| 2122               | City of Redmond                    | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 46,339                                  | (2,047)                        | 14,381                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2122               | City of Redmond                    | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (2,413)                                 | 0                              | (79)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2123               | City of St Helens                  | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (7,808)                                 | (4,685)                        | (3,123)                        |                                  | (1,562)                          | 0                                | 0                                | 0                                | 0                                   |
| 2123               | City of St Helens                  | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 6,684                                   | 1,732                          | 2,476                          | 1,732                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2123               | City of St Helens                  | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 5,392                                   | 0                              | 1,674                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2123               | City of St Helens                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (26)                                    | 0                              | (2)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2125               | City of Vernonia                   | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 333                                     | 200                            | 133                            | 133                              | 67                               | 0                                | 0                                | 0                                | 0                                   |
| 2125               | City of Vernonia                   | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 1,258                                   | 326                            | 466                            | 326                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2125<br>2125       | City of Vernonia                   | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1             | 0.0<br>0.0             | 5,964<br>(416)                          | 0                              | 1,850<br>(14)                  | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2125               | City of Vernonia City of West Linn | 6/30/2016                         | Proportion<br>Proportion      | 2.5                    | 1.5                    | (12,673)                                | (7,604)                        | (5,069)                        |                                  | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2126               | City of West Linn                  | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (25,067)                                | (6,499)                        | (9,284)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2126               | City of West Linn                  | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 46.486                                  | (0,433)                        | 14,426                         | (0,430)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2126               | City of West Linn                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 3,713                                   | 0                              | 119                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2127               | City of Cottage Grove              | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (18,591)                                | (11,155)                       | (7,436)                        | -                                | -                                | 0                                | 0                                | 0                                | 0                                   |
| 2127               | City of Cottage Grove              | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (32,138)                                | (8,332)                        | (11,903)                       | (8,332)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2127               | City of Cottage Grove              | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 49,306                                  | 0                              | 15,302                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2127               | City of Cottage Grove              | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (2,549)                                 | 0                              | (83)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2128               | City of Tillamook                  | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (6,769)                                 | (4,061)                        | (2,708)                        |                                  | (1,353)                          | 0                                | 0                                | 0                                | 0                                   |
| 2128               | City of Tillamook                  | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 3,522                                   | 914                            | 1,304                          | 914                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2128<br>2128       | City of Tillamook                  | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 6,146                                   | 0                              | 1,908                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
|                    | City of Tillamook                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (579)                                   | 0                              | (18)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              | 0                                       | 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<br>Number | Employer Name   | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Heasurement Period +2 Expense  | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2129               | City of Sweet Home  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 5,587                                   | 3,352                          | 2,235                          | 2,235                            | 1,117                          | 0                                | 0                                | 0                                | 0                                   |
| 2129               | City of Sweet Home  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (606)                                   | (158)                          | (224)                          |                                  |                                | 0                                | 0                                | 0                                | 0                                   |
| 2129               | City of Sweet Home  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 896                                     | 0                              | 278                            | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2129               | City of Sweet Home  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 310                                     | 0                              | 10                             | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2131               | City of Drain   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 974                                     | 584                            | 390                            | 390                              | 194                            | 0                                | 0                                | 0                                | 0                                   |
| 2131               | City of Drain   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 476                                     | 124                            | 176                            | 124                              | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2131               | City of Drain   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 4,523                                   | 0                              | 1,403                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2131<br>2132       | City of Drain   | 6/30/2018<br>6/30/2021            | Proportion                    | 3.1<br>2.5               | 0.0<br>1.5             | (372)<br>(250,023)                      | (150,014)                      | (12)<br>(100,009)              |                                  | (50,005)                       | 0                                | 0                                | 0                                | 0                                   |
| 2132               | Eugene Water & Electric Board Eugene Water & Electric Board | 6/30/2020                         | Proportion<br>Proportion      | 2.7                      | 0.7                    | (325,728)                               | (84,448)                       | (120,640)                      | (84,448)                         | (50,005)                       | 0                                | 0                                | 0                                | 0                                   |
| 2132               | Eugene Water & Electric Board                               | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 477.140                                 | (04,440)                       | 148,078                        | (04,440)                         | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2132               | Eugene Water & Electric Board                               | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (16,981)                                | 0                              | (547)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2135               | McMinnville Water & Light Department                        | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (9,669)                                 | (5,801)                        | (3,868)                        | (3,868)                          | (1,933)                        | 0                                | 0                                | 0                                | 0                                   |
| 2135               | McMinnville Water & Light Department                        | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (19,159)                                | (4,967)                        | (7,096)                        |                                  | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2135               | McMinnville Water & Light Department                        | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 25,751                                  | 0                              | 7,991                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2135               | McMinnville Water & Light Department                        | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 275                                     | 0                              | 8                              | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2138               | City of Hood River  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 603                                     | 362                            | 241                            | 241                              | 121                            | 0                                | 0                                | 0                                | 0                                   |
| 2138               | City of Hood River  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (57,851)                                | (14,999)                       | (21,426)                       | (14,999)                         | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2138               | City of Hood River  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 43,431                                  | 0                              | 13,479                         | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2138               | City of Hood River  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (2,143)                                 | 0                              | (70)                           |                                  | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2139<br>2139       | City of Reedsport   | 6/30/2021                         | Proportion                    | 2.5<br>2.7               | 1.5<br>0.7             | 4,833                                   | 2,900                          | 1,933                          | 1,933<br>(2,591)                 | 967<br>0                       | 0                                | 0                                | 0                                | 0                                   |
| 2139               | City of Reedsport City of Reedsport                         | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7                      | 0.7                    | (9,993)<br>10,249                       | (2,591)                        | (3,701)<br>3,181               | (2,591)                          | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2139               | City of Reedsport   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 10,249                                  | 0                              | 3,101                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2140               | City of Lebanon   | 6/30/2011                         | Proportion                    | 2.5                      | 1.5                    | (25,038)                                | (15,023)                       | (10,015)                       |                                  | (5,008)                        | 0                                | 0                                | 0                                | 0                                   |
| 2140               | City of Lebanon   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 67.592                                  | 17,524                         | 25.034                         | 17,524                           | (0,000)                        | 0                                | 0                                | 0                                | 0                                   |
| 2140               | City of Lebanon   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (45,298)                                | 0                              | (14,058)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2140               | City of Lebanon   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,569                                   | 0                              | 51                             | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2142               | City of Sherwood  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (11,189)                                | (6,713)                        | (4,476)                        | (4,476)                          | (2,237)                        | 0                                | 0                                | 0                                | 0                                   |
| 2142               | City of Sherwood  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (43,499)                                | (11,277)                       | (16,111)                       | (11,277)                         | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2142               | City of Sherwood  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 41,265                                  | 0                              | 12,807                         | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2142               | City of Sherwood  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (1,351)                                 | 0                              | (43)                           |                                  | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2143               | City of Oakland   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (65)                                    | (39)                           | (26)                           |                                  | (13)                           | 0                                | 0                                | 0                                | 0                                   |
| 2143               | City of Oakland   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (1,368)                                 | (354)                          | (507)                          | (354)                            |                                | 0                                | 0                                | 0                                | 0                                   |
| 2143               | City of Oakland   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0<br>0.0             | 1,500                                   | 0                              | 466                            | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2143<br>2145       | City of Oakland<br>City of Vale                             | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion      | 3.1<br>2.5               | 1.5                    | 117<br>(1,211)                          | (727)                          | (484)                          | •                                | (243)                          | 0                                | 0                                | 0                                | 0                                   |
| 2145               | City of Vale  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 4,307                                   | 1,117                          | 1,595                          | 1,117                            | (243)                          | 0                                | 0                                | 0                                | 0                                   |
| 2145               | City of Vale  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 341                                     | 0                              | 105                            | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2145               | City of Vale  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 324                                     | 0                              | 9                              | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2146               | City of Prineville  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (16,330)                                | (9,798)                        | (6,532)                        | (6,532)                          | (3,266)                        | 0                                | 0                                | 0                                | 0                                   |
| 2146               | City of Prineville  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 20,368                                  | 5,280                          | 7,544                          | 5,280                            | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2146               | City of Prineville  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 8,656                                   | 0                              | 2,686                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2146               | City of Prineville  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (828)                                   | 0                              | (27)                           | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2147               | City of Wheeler   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (3,841)                                 | (2,305)                        | (1,536)                        |                                  | (769)                          |                                  | 0                                | 0                                | 0                                   |
| 2147               | City of Wheeler   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 2,236                                   | 580                            | 828                            | 580                              | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2147<br>2147       | City of Wheeler   | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1               | 0.0<br>0.0             | (386)<br>382                            | 0                              | (120)<br>13                    | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2147               | City of Wheeler<br>City of Klamath Falls                    | 6/30/2021                         | Proportion<br>Proportion      | 2.5                      | 1.5                    | (37,770)                                | (22,662)                       | (15,108)                       | •                                | •                              | 0                                | 0                                | 0                                | 0                                   |
| 2148               | City of Klamath Falls                                       | 6/30/2020                         | Proportion                    | 2.5                      | 0.7                    | (5,659)                                 | (22,662)                       | (2,096)                        |                                  | (7,554)<br>n                   | 0                                | 0                                | 0                                | 0                                   |
| 2148               | City of Klamath Falls                                       | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 3,387                                   | (1,407)                        | 1,051                          | (1,407)                          | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2148               | City of Klamath Falls                                       | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 2,527                                   | 0                              | 82                             | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2149               | City of Canyonville   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (276)                                   | (166)                          | (110)                          | (110)                            | (56)                           | 0                                | 0                                | 0                                | 0                                   |
| 2149               | City of Canyonville   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 3,276                                   | 850                            | 1,213                          | 850                              | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2149               | City of Canyonville   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (908)                                   | 0                              | (282)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2149               | City of Canyonville   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 99                                      | 0                              | 3                              | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2150               | City of Bandon  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (855)                                   | (513)                          | (342)                          |                                  |                                |                                  | 0                                | 0                                | 0                                   |
| 2150               | City of Bandon  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (3,951)                                 | (1,025)                        | (1,463)                        | ,                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2150               | City of Bandon  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 756                                     | 0                              | 234                            | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2150               | City of Bandon  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (401)                                   | 0                              | (14)                           | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

| 2152 |   |                        | Source of                | Original                   | Remaining    | Original Balance of                     | Measurement Date               | Recognized in                 | Recognized in                    | Recognized in | Recognized in                    | Recognized in                    | Recognized in                    | Outflow/(Inflow)                    |
|------|---|------------------------|--------------------------|----------------------------|--------------|---|--------------------------------|-------------------------------|----------------------------------|---------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------|
| 2152 | Employer Name                                     | Recognition            | Employer-Speci           | fic Amortization<br>Period | Amortization | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense | Measurement Period<br>+1 Expense | +2 Expense    | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
|      | City of Coos Bay                                  | 6/30/2021              | Proportion               | 2.5                        | 1.5          | 27,114                                  | 16,268                         | 10,846                        | 10,846                           | 5,422         | 0 Expense                        | 0                                | 0                                | 0                                   |
| 2152 | City of Coos Bay                                  | 6/30/2020              | Proportion               | 2.7                        | 0.7          | (4,725)                                 | (1,225)                        | (1,750)                       |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Coos Bay                                  | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 7,236                                   | 0                              | 2,246                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Coos Bay                                  | 6/30/2018              | Proportion               | 3.1                        | 0.0          | (306)                                   | 0                              | (9)                           |                                  | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pendleton                                 | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (117,562)                               | (70,537)                       | (47,025)                      |                                  | , , ,         | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pendleton                                 | 6/30/2020              | Proportion               | 2.7                        | 0.7          | 31,076                                  | 8,056                          | 11,510                        | 8,056                            | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pendleton                                 | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 14,890                                  | 0                              | 4,622                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pendleton<br>City of Corvallis            | 6/30/2018<br>6/30/2021 | Proportion<br>Proportion | 3.1<br>2.5                 | 0.0<br>1.5   | (225)<br>2,212                          | 1,327                          | (6)<br>885                    | 885                              | 442           | 0                                | 0                                | 0                                | 0                                   |
|      | City of Corvallis                                 | 6/30/2021              | Proportion               | 2.7                        | 0.7          | (29,036)                                | (7,528)                        | (10,754)                      |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Corvallis                                 | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 59,853                                  | (7,020)                        | 18,575                        | (1,020)                          | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Corvallis                                 | 6/30/2018              | Proportion               | 3.1                        | 0.0          | (5,056)                                 | 0                              | (163)                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
| 2157 | City of Monmouth                                  | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (3,614)                                 | (2,168)                        | (1,446)                       | (1,446)                          | (722)         | 0                                | 0                                | 0                                | 0                                   |
| 2157 | City of Monmouth                                  | 6/30/2020              | Proportion               | 2.7                        | 0.7          | 24,119                                  | 6,253                          | 8,933                         | 6,253                            | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Monmouth                                  | 6/30/2019              | Proportion               | 2.9                        | 0.0          | (7,810)                                 | 0                              | (2,424)                       |                                  | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Monmouth                                  | 6/30/2018              | Proportion               | 3.1                        | 0.0          | (694)                                   | 0                              | (22)                          |                                  | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milton-Freewater                          | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (7,704)                                 | (4,622)                        | (3,082)                       | (3,082)                          |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milton-Freewater                          | 6/30/2020              | Proportion               | 2.7                        | 0.7          | (32,974)                                | (8,548)                        | (12,213)                      |                                  | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milton-Freewater City of Milton-Freewater | 6/30/2019<br>6/30/2018 | Proportion<br>Proportion | 2.9<br>3.1                 | 0.0<br>0.0   | 44,961<br>(2,358)                       | 0                              | 13,953<br>(75)                | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Baker City                                | 6/30/2016              | Proportion               | 2.5                        | 1.5          | (7,951)                                 | (4,771)                        | (3,180)                       |                                  | (1,591)       | 0                                | 0                                | 0                                | 0                                   |
|      | City of Baker City                                | 6/30/2020              | Proportion               | 2.7                        | 0.7          | 10,932                                  | 2,834                          | 4,049                         | 2,834                            | (1,001)       | 0                                | 0                                | 0                                | 0                                   |
|      | City of Baker City                                | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 5,508                                   | 0                              | 1,710                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Baker City                                | 6/30/2018              | Proportion               | 3.1                        | 0.0          | 1,298                                   | 0                              | 41                            | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
| 2160 | City of Hermiston                                 | 6/30/2021              | Proportion               | 2.5                        | 1.5          | 23,646                                  | 14,188                         | 9,458                         | 9,458                            | 4,730         | 0                                | 0                                | 0                                | 0                                   |
|      | City of Hermiston                                 | 6/30/2020              | Proportion               | 2.7                        | 0.7          | (48,558)                                | (12,590)                       | (17,984)                      |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Hermiston                                 | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 22,976                                  | 0                              | 7,130                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Hermiston                                 | 6/30/2018              | Proportion               | 3.1                        | 0.0          | 1,321                                   | 0                              | 43                            | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pilot Rock                                | 6/30/2021              | Proportion               | 2.5                        | 1.5          | 38                                      | 23                             | 15                            | 15                               | 8             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pilot Rock<br>City of Pilot Rock          | 6/30/2020<br>6/30/2019 | Proportion<br>Proportion | 2.7<br>2.9                 | 0.7<br>0.0   | 270<br>387                              | 70<br>0                        | 100<br>121                    | 70<br>0                          | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Pilot Rock                                | 6/30/2019              | Proportion               | 3.1                        | 0.0          | (97)                                    | 0                              | (4)                           | •                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Clatskanie                                | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (3,540)                                 | (2,124)                        | (1,416)                       |                                  | •             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Clatskanie                                | 6/30/2020              | Proportion               | 2.7                        | 0.7          | 1.219                                   | 317                            | 451                           | 317                              | (, 55)        | 0                                | 0                                | 0                                | 0                                   |
|      | City of Clatskanie                                | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 3,736                                   | 0                              | 1,160                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Clatskanie                                | 6/30/2018              | Proportion               | 3.1                        | 0.0          | 2,531                                   | 0                              | 83                            | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milwaukie                                 | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (639)                                   | (383)                          | (256)                         |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milwaukie                                 | 6/30/2020              | Proportion               | 2.7                        | 0.7          | (17,883)                                | (4,637)                        | (6,623)                       |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milwaukie                                 | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 71,265                                  | 0                              | 22,117                        | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Milwaukie                                 | 6/30/2018              | Proportion               | 3.1                        | 0.0          | (2,553)                                 | 0 (0.400)                      | (81)                          | 0 (4.004)                        | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Cornelius<br>City of Cornelius            | 6/30/2021<br>6/30/2020 | Proportion<br>Proportion | 2.5<br>2.7                 | 1.5<br>0.7   | (4,010)<br>(13,410)                     | (2,406)<br>(3,476)             | (1,604)<br>(4,967)            | (1,604)<br>(3,476)               |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Cornelius                                 | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 12,503                                  | (3,470)                        | 3,881                         | (3,470)                          | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Cornelius                                 | 6/30/2019              | Proportion               | 3.1                        | 0.0          | (772)                                   | 0                              | (25)                          | •                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Nyssa                                     | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (9,497)                                 | (5,698)                        | (3,799)                       |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Nyssa                                     | 6/30/2020              | Proportion               | 2.7                        | 0.7          | 2,039                                   | 529                            | 755                           | 529                              | 0             | 0                                | 0                                | 0                                | 0                                   |
| 2166 | City of Nyssa                                     | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 2,100                                   | 0                              | 652                           | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Nyssa                                     | 6/30/2018              | Proportion               | 3.1                        | 0.0          | (292)                                   | 0                              | (10)                          |                                  | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Athena                                    | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (140)                                   | (84)                           | (56)                          |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Athena                                    | 6/30/2020              | Proportion               | 2.7                        | 0.7          | (3,441)                                 | (893)                          | (1,274)                       |                                  |               | 0                                | 0                                | 0                                | 0                                   |
|      | City of Athena                                    | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 2,719                                   | 0                              | 843                           | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Athena<br>City of Oakridge                | 6/30/2018<br>6/30/2021 | Proportion<br>Proportion | 3.1<br>2.5                 | 0.0<br>1.5   | (362)<br>2,192                          | 1,315                          | (11)<br>877                   | 877                              | 438           | 0                                | 0                                | 0                                | 0                                   |
|      | City of Oakridge                                  | 6/30/2021              | Proportion               | 2.5                        | 0.7          | 2,192                                   | 608                            | 869                           | 608                              | 430           | 0                                | 0                                | 0                                | 0                                   |
|      | City of Oakridge                                  | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 5.238                                   | 000                            | 1,626                         | 000                              | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Oakridge                                  | 6/30/2018              | Proportion               | 3.1                        | 0.0          | (1,955)                                 | 0                              | (62)                          |                                  | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Madras                                    | 6/30/2021              | Proportion               | 2.5                        | 1.5          | (430)                                   | (258)                          | (172)                         |                                  | -             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Madras                                    | 6/30/2020              | Proportion               | 2.7                        | 0.7          | 3,282                                   | 850                            | 1,216                         | 850                              | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Madras                                    | 6/30/2019              | Proportion               | 2.9                        | 0.0          | 5,007                                   | 0                              | 1,553                         | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |
|      | City of Madras                                    | 6/30/2018              | Proportion               | 3.1                        | 0.0          | 232                                     | 0                              | 7                             | 0                                | 0             | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |  | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number | Employer Name                              | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | : Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2172               | City of Sandy                              | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 676                                     | 406                            | 270                            | 270                              | 136                              | TO Expense                       |                                  | +5 Expense                       | Oubsequent Expense                  |
| 2172               | City of Sandy                              | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 28,420                                  | 7,368                          | 10,526                         | 7,368                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2172               | City of Sandy                              | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 12,271                                  | 0                              | 3,809                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2172               | City of Sandy                              | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 381                                     | 0                              | 12                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2174               | City of Mt Angel                           | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (5,812)                                 | (3,487)                        | (2,325)                        | (2,325)                          | (1,162)                          | 0                                | 0                                | 0                                | 0                                   |
| 2174               | City of Mt Angel                           | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (2,202)                                 | (570)                          | (816)                          | (570)                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2174               | City of Mt Angel                           | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 6,222                                   | 0                              | 1,930                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2174               | City of Mt Angel                           | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (195)                                   | 0                              | (6)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2175               | City of Umatilla                           | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (3,028)                                 | (1,817)                        | (1,211)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2175               | City of Umatilla                           | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 8,330                                   | 2,160                          | 3,085                          | 2,160                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2175               | City of Umatilla                           | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (144)                                   | 0                              | (44)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2175               | City of Umatilla                           | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 2,541                                   | 0                              | 81                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2176               | City of Scappoose                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 4,472                                   | 2,683                          | 1,789                          | 1,789                            | 894                              | 0                                | 0                                | 0                                | 0                                   |
| 2176<br>2176       | City of Scappoose                          | 6/30/2020<br>6/30/2019            | Proportion                    | 2.7<br>2.9               | 0.7<br>0.0             | (6,405)<br>3,135                        | (1,661)                        | (2,372)<br>973                 | (1,661)<br>0                     | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2176               | City of Scappoose                          |                                   | Proportion                    |                          | 0.0                    |   | 0                              |                                | -                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2176<br>2177       | City of Scappoose                          | 6/30/2018<br>6/30/2021            | Proportion                    | 3.1<br>2.5               | 0.0<br>1.5             | (425)<br>(819)                          | (491)                          | (14)<br>(328)                  |                                  | •                                | 0                                | •                                | 0                                | 0                                   |
| 2177               | City of Condon City of Condon              | 6/30/2020                         | Proportion<br>Proportion      | 2.5<br>2.7               | 0.7                    | (819)<br>659                            | (491)                          | (328)                          | (328)                            | (163)                            | 0                                | -                                | 0                                | 0                                   |
| 2177               | City of Condon                             | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (2,035)                                 | 0                              | (631)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2177               | City of Condon                             | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 288                                     | 0                              | (031)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2178               | City of Boardman                           | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 3,233                                   | 1,940                          | 1,293                          | 1,293                            | 647                              | 0                                | 0                                | 0                                | 0                                   |
| 2178               | City of Boardman                           | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (775)                                   | (201)                          | (287)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2178               | City of Boardman                           | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 2,967                                   | (20.)                          | 921                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2178               | City of Boardman                           | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (572)                                   | 0                              | (17)                           | -                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2179               | City of Estacada                           | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 2.039                                   | 1,223                          | 816                            | 816                              | 407                              | Ō                                | 0                                | 0                                | 0                                   |
| 2179               | City of Estacada                           | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (11,076)                                | (2,872)                        | (4,102)                        | (2,872)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2179               | City of Estacada                           | 6/30/2019                         | Proportion .                  | 2.9                      | 0.0                    | 13,499                                  | ) o                            | 4,189                          | O O                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2179               | City of Estacada                           | 6/30/2018                         | Proportion .                  | 3.1                      | 0.0                    | (989)                                   | 0                              | (32)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2180               | City of Enterprise                         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 2,165                                   | 1,299                          | 866 <sup>°</sup>               | 866                              | 433                              | 0                                | 0                                | 0                                | 0                                   |
| 2180               | City of Enterprise                         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (8,095)                                 | (2,099)                        | (2,998)                        | (2,099)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2180               | City of Enterprise                         | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 7,747                                   | 0                              | 2,405                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2180               | City of Enterprise                         | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (193)                                   | 0                              | (7)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2181               | City of Central Point                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (223)                                   | (134)                          | (89)                           |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2181               | City of Central Point                      | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (59,105)                                | (15,323)                       | (21,891)                       | (15,323)                         |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2181               | City of Central Point                      | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 43,583                                  | 0                              | 13,525                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2181               | City of Central Point                      | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 715                                     | 0                              | 22                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2182               | City of Cascade Locks                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (5,085)                                 | (3,051)                        | (2,034)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2182               | City of Cascade Locks                      | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (7,498)<br>6,557                        | (1,944)                        | (2,777)                        |                                  |                                  | 0                                | ·                                | 0                                | 0                                   |
| 2182<br>2182       | City of Cascade Locks                      | 6/30/2019                         | Proportion                    | 2.9                      | 0.0<br>0.0             | 363                                     | 0                              | 2,035<br>12                    | 0                                | 0                                | 0                                | •                                | 0                                | 0                                   |
| 2183               | City of Cascade Locks City of Myrtle Point | 6/30/2018<br>6/30/2021            | Proportion                    | 3.1<br>2.5               | 1.5                    | 4,607                                   | 2,764                          | 1,843                          | 1,843                            | 921                              | 0                                | 0                                | 0                                | 0                                   |
| 2183               | City of Myrtle Point                       | 6/30/2020                         | Proportion<br>Proportion      | 2.7                      | 0.7                    | 8,553                                   | 2,704                          | 3,168                          | 2,217                            | 921                              | 0                                | 0                                | 0                                | 0                                   |
| 2183               | City of Myrtle Point                       | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 1.095                                   | 2,217                          | 339                            | 2,217                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2183               | City of Myrtle Point                       | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 335                                     | 0                              | 11                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2184               | City of Port Orford                        | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 2,007                                   | 1,204                          | 803                            | 803                              | 401                              | 0                                | 0                                | 0                                | 0                                   |
| 2184               | City of Port Orford                        | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (687)                                   | (179)                          | (254)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2184               | City of Port Orford                        | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 3,560                                   | ()                             | 1,104                          | ()                               | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2184               | City of Port Orford                        | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (303)                                   | 0                              | (9)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2185               | City of Wood Village                       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (243)                                   | (146)                          | (97)                           |                                  | (49)                             | 0                                | 0                                | 0                                | 0                                   |
| 2185               | City of Wood Village                       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 5,503                                   | 1,427                          | 2,038                          | 1,427                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2185               | City of Wood Village                       | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 1,823                                   | 0                              | 565                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2185               | City of Wood Village                       | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,200                                   | 0                              | 39                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2186               | City of Chiloquin                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 1,254                                   | 752                            | 502                            | 502                              | 250                              | 0                                | 0                                | 0                                | 0                                   |
| 2186               | City of Chiloquin                          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 2,511                                   | 651                            | 930                            | 651                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2186               | City of Chiloquin                          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (1,291)                                 | 0                              | (401)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2186               | City of Chiloquin                          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (258)                                   | 0                              | (9)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2187               | City of Philomath                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (4,970)                                 | (2,982)                        | (1,988)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2187               | City of Philomath                          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (11,724)                                | (3,040)                        | (4,342)                        | (3,040)                          |                                  | 0                                | · ·                              | 0                                | 0                                   |
| 2187               | City of Philomath                          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 9,997                                   | 0                              | 3,103                          | 0                                | 0                                | 0                                | •                                | 0                                | 0                                   |
| 2187               | City of Philomath                          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 518                                     | 0                              | 17                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|              |                                     | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|-------------------------------------|-----------------------------|--------------------------|------------|------------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |                                     |                             | Employer-Specific        |            |            | Original Balance of | Balance of       |                                   | Measurement Period                |                                   |                                   |                                   |                                   | Recognized in      |
| Number       | Employer Name                       | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2188         | City of Talent                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,281)             | (1,969)          | (1,312)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2188<br>2188 | City of Talent<br>City of Talent    | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | (2,931)<br>6.942    | (759)            | (1,086)<br>2,154                  | (759)<br>0                        | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2188         | City of Talent                      | 6/30/2018                   | Proportion<br>Proportion | 3.1        | 0.0        | 6,942<br>571        | 0                | 2,154                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2189         | City of Villamina                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (4,134)             | (2,480)          | (1,654)                           | -                                 | •                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2189         | City of Willamina                   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,569               | (2,480)          | 581                               | 407                               | (020)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2189         | City of Willamina                   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,612               | 107              | 500                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2189         | City of Willamina                   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (720)               | 0                | (24)                              | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2191         | City of Huntington                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (120)               | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2191         | City of Huntington                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,018               | 264              | 377                               | 264                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2191         | City of Huntington                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 655                 | 0                | 203                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2191         | City of Huntington                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (311)               | 0                | (11)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2192         | City of North Plains                | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 2,377               | 1,426            | 951                               | 951                               | 475                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2192         | City of North Plains                | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 5,658               | 1,466            | 2,096                             | 1,466                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2192         | City of North Plains                | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 4,544               | 0                | 1,410                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2192         | City of North Plains                | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (856)               | 0                | (28)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2193         | City of Heppner                     | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2193         | City of Heppner                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 58                  | 16               | 21                                | 16                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2193         | City of Heppner                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 4,086               | 0                | 1,268                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2193         | City of Heppner                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (313)               | 0                | (10)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2194         | City of Cave Junction               | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 796                 | 478              | 318                               | 318                               | 160                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2194         | City of Cave Junction               | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,651               | 947              | 1,352                             | 947                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2194         | City of Cave Junction               | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,106               | 0                | 344                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2194         | City of Cave Junction               | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0.0<br>1.5 | (27)                | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2195<br>2195 | City of Metolius City of Metolius   | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 0.7        | 1,215               | 315              | 450                               | 315                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2195         | City of Metolius                    | 6/30/2019                   | Proportion               | 2.7        | 0.7        | 308                 | 315              | 96                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2195         | City of Metolius                    | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 30                  | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2196         | City of Metolius<br>City of Hubbard | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,611)             | (2,167)          | (1,444)                           | -                                 | (723)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2196         | City of Hubbard                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (3,103)             | (805)            | (1,149)                           |                                   | (723)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2196         | City of Hubbard                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,220               | 0                | 378                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2196         | City of Hubbard                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (856)               | 0                | (28)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2197         | City of Myrtle Creek                | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 5,809               | 3,485            | 2,324                             | 2,324                             | 1,161                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2197         | City of Myrtle Creek                | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (383)               | (99)             | (142)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2197         | City of Myrtle Creek                | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 6,648               | ` o´             | 2,064                             | ° o′                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2197         | City of Myrtle Creek                | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (6)                 | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2198         | City of Carlton                     | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (8,576)             | (5,146)          | (3,430)                           | (3,430)                           | (1,716)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2198         | City of Carlton                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,451)             | (635)            | (908)                             | (635)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2198         | City of Carlton                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 6,774               | 0                | 2,102                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2198         | City of Carlton                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 346                 | 0                | 10                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2199         | City of Junction City               | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (16,676)            | (10,006)         | (6,670)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2199         | City of Junction City               | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (26,733)            | (6,931)          | (9,901)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2199         | City of Junction City               | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 28,179              | 0                | 8,745                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2199         | City of Junction City               | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (2,815)             | 0                | (91)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2200         | City of Wallowa                     | 6/30/2021                   | Proportion               | 2.5        | 1.5<br>0.7 | (194)               | (116)            | (78)<br>37                        |                                   | (38)                              | 0                                 | 0                                 | 0                                 | 0                  |
| 2200         | City of Wallowa                     | 6/30/2020                   | Proportion               | 2.7<br>2.9 | 0.7        | 101                 | 27<br>0          |                                   | 27                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2200<br>2200 | City of Wallowa                     | 6/30/2019<br>6/30/2018      | Proportion               | 3.1        | 0.0        | (66)<br>88          | 0                | (20)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2200         | City of Wallowa City of Coburg      | 6/30/2018                   | Proportion<br>Proportion | 2.5        | 1.5        | (4,562)             | (2,737)          | (1,825)                           | -                                 | -                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2201         | City of Coburg                      | 6/30/2020                   | Proportion               | 2.5        | 0.7        | 3,081               | (2,737)<br>799   | 1,025)                            | 799                               | (912)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2201         | City of Coburg                      | 6/30/2019                   | Proportion               | 2.7        | 0.7        | 32                  | 799              | 1,141                             | 799                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2201         | City of Coburg                      | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (68)                | 0                | (2)                               | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2201         | City of Coburg                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (14,471)            | (8,683)          | (5,788)                           |                                   | (2,895)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2202         | City of Dallas                      | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 15.748              | 4,082            | 5.833                             | 4,082                             | (2,093)                           | n                                 | 0                                 | 0                                 | 0                  |
| 2202         | City of Dallas                      | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 10,096              | 4,002            | 3,134                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2202         | City of Dallas                      | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (559)               | 0                | (19)                              |                                   | n                                 | n                                 | n                                 | 0                                 | n                  |
| 2203         | City of Rockaway Beach              | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 4.991               | 2,995            | 1.996                             | 1,996                             | 999                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2203         | City of Rockaway Beach              | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,868               | 484              | 692                               | 484                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2203         | City of Rockaway Beach              | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,304               | 0                | 1,026                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2203         | City of Rockaway Beach              | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 346                 | 0                | 10                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of                      | Source of                      | Origina!   | Pomoinin-  |                     | Massurament Data               | Outflow/(Inflow)   | Outflow/(Inflow) | Outflow/(Inflow)                    | Outflow/(Inflow)                    | Outflow/(Inflow)                    | Outflow/(Inflow)                    | Outflow//Inflow                |
|--------------|---|-----------------------------------|--------------------------------|------------|------------|---------------------|--------------------------------|--------------------|------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| Employer     |   | Measurement<br>Period for Initial | Source of<br>Employer-Specific | Original   | Remaining  | Original Balance of | Measurement Date<br>Balance of | Recognized in      | Recognized in    | Recognized in<br>Measurement Period | Recognized in<br>Measurement Period | Recognized in<br>Measurement Period | Recognized in<br>Measurement Period | Outflow/(Inflow) Recognized in |
| Number       | Employer Name                             | Recognition                       | Deferral                       | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow)               | Expense            | +1 Expense       | +2 Expense                          | +3 Expense                          | +4 Expense                          | +5 Expense                          | Subsequent Expense             |
| 2204         | City of Burns                             | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 1,419               | 851                            | 568                | 568              | 283                                 | 0                                   |                                     | 0                                   | 0                              |
| 2204         | City of Burns                             | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 1,922               | 498                            | 712                | 498              | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2204         | City of Burns                             | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 5,237               | 0                              | 1,625              | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2204         | City of Burns                             | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (358)               | 0                              | (13)               |                  | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2205         | City of Elgin                             | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (870)               | (522)                          | (348)              | (348)            | (174)                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2205         | City of Elgin                             | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 7,638               | 1,980                          | 2,829              | 1,980            | 0                                   | 0                                   | -                                   | 0                                   | 0                              |
| 2205         | City of Elgin                             | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 653                 | 0                              | 203                | 0                | 0                                   | 0                                   | •                                   | 0                                   | 0                              |
| 2205         | City of Elgin                             | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (224)               | 0                              | (8)                | 0                | 0                                   | 0                                   | -                                   | 0                                   | 0                              |
| 2206<br>2206 | City of Weston City of Weston             | 6/30/2021<br>6/30/2020            | Proportion<br>Proportion       | 2.5<br>2.7 | 1.5<br>0.7 | 94<br>681           | 56<br>177                      | 38<br>252          | 38<br>177        | 18<br>0                             | 0                                   | 0                                   | 0                                   | 0                              |
| 2206         | City of Weston                            | 6/30/2019                         | Proportion                     | 2.7        | 0.0        | 607                 | 1//                            | 189                | 0                | 0                                   | 0                                   | •                                   | 0                                   | 0                              |
| 2206         | City of Weston                            | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 175                 | 0                              | 7                  | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2207         | City of Mill City                         | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 266                 | 160                            | 106                | 106              | 54                                  | 0                                   | 0                                   | 0                                   | 0                              |
| 2207         | City of Mill City                         | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 453                 | 117                            | 168                | 117              | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2207         | City of Mill City                         | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 675                 | 0                              | 209                | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2207         | City of Mill City                         | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (169)               | 0                              | (4)                | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2208         | City of Fairview                          | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 16,158              | 9,695                          | 6,463              | 6,463            | 3,232                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2208         | City of Fairview                          | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (9,320)             | (2,416)                        | (3,452)            | (2,416)          | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2208         | City of Fairview                          | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 7,607               | 0                              | 2,361              | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2208         | City of Fairview                          | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 91                  | 0                              | 4                  | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2209         | City of Monroe                            | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (4,250)             | (2,550)                        | (1,700)            | (1,700)          | ' .'                                | 0                                   | 0                                   | 0                                   | 0                              |
| 2209         | City of Monroe                            | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 1,404               | 364                            | 520                | 364              | 0                                   | 0                                   | •                                   | 0                                   | 0                              |
| 2209         | City of Monroe                            | 6/30/2019                         | Proportion                     | 2.9<br>3.1 | 0.0<br>0.0 | 978<br>48           | 0                              | 304                | 0                | 0                                   | 0                                   | •                                   | 0                                   | 0                              |
| 2209<br>2210 | City of Monroe<br>City of Helix           | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion       | 2.5        | 1.5        | (1,702)             | (1,021)                        | (681)              | (681)            | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2210         | City of Helix                             | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 1.545               | (1,021)                        | 572                | 401              | (340)                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2210         | City of Helix                             | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | (789)               | 0                              | (245)              |                  | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2210         | City of Helix                             | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 78                  | 0                              | 3                  | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2211         | City of Jefferson                         | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (235)               | (141)                          | (94)               | (94)             | (47)                                | 0                                   | 0                                   | 0                                   | 0                              |
| 2211         | City of Jefferson                         | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (2,107)             | (547)                          | (780)              | (547)            | ` o´                                | 0                                   | 0                                   | 0                                   | 0                              |
| 2211         | City of Jefferson                         | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 570                 | ` o´                           | `176 <sup>°</sup>  | ° 0              | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2211         | City of Jefferson                         | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 28                  | 0                              | 1                  | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2212         | Town of Lakeview                          | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 6,509               | 3,905                          | 2,604              | 2,604            | 1,301                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2212         | Town of Lakeview                          | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (9,530)             | (2,470)                        | (3,530)            | (2,470)          | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2212         | Town of Lakeview                          | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 6,113               | 0                              | 1,897              | 0                | 0                                   | 0                                   | -                                   | 0                                   | 0                              |
| 2212         | Town of Lakeview                          | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 1,120               | 0                              | 37                 | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2213         | City of Stanfield                         | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (2,992)             | (1,795)                        | (1,197)            | (1,197)          | (598)                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2213<br>2213 | City of Stanfield                         | 6/30/2020<br>6/30/2019            | Proportion                     | 2.7<br>2.9 | 0.7<br>0.0 | (1,273)<br>913      | (331)                          | (471)<br>283       | (331)            | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2213         | City of Stanfield City of Stanfield       | 6/30/2018                         | Proportion<br>Proportion       | 2.9<br>3.1 | 0.0        | 913                 | 0                              | 283                | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2213         | City of Yamhill                           | 6/30/2018                         | Proportion                     | 2.5        | 1.5        | 1,136               | 682                            | 454                | 454              | 228                                 | 0                                   | 0                                   | 0                                   | 0                              |
| 2214         | City of Yamhill                           | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (4,864)             | (1,262)                        | (1,801)            | (1,262)          |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2214         | City of Yamhill                           | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 4.624               | (1,202)                        | 1.436              | (1,202)          | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2214         | City of Yamhill                           | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (130)               | 0                              | (4)                | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2215         | City of Powers                            | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 0                   | 0                              | o´                 | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2215         | City of Powers                            | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 554                 | 144                            | 205                | 144              | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2215         | City of Powers                            | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 263                 | 0                              | 81                 | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2215         | City of Powers                            | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (85)                | 0                              | (4)                | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2216         | City of Brookings                         | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (4,618)             | (2,771)                        |                    | (1,847)          |                                     | 0                                   | -                                   | 0                                   | 0                              |
| 2216         | City of Brookings                         | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (1,436)             | (372)                          | (532)              | (372)            | 0                                   | 0                                   | -                                   | 0                                   | 0                              |
| 2216         | City of Brookings                         | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 18,639              | 0                              | 5,785              | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2216         | City of Brookings                         | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 2,981               | (0.570)                        | 95                 | 0 (0.004)        | 0 (4.400)                           | 0                                   | -                                   | 0                                   | 0                              |
| 2217<br>2217 | City of Sutherlin                         | 6/30/2021                         | Proportion                     | 2.5<br>2.7 | 1.5<br>0.7 | (5,960)             | (3,576)                        | (2,384)<br>(2.882) | (2,384)          | (1,192)                             | 0                                   | -                                   | 0                                   | 0                              |
| 2217<br>2217 | City of Sutherlin                         | 6/30/2020                         | Proportion                     | 2.7<br>2.9 | 0.7        | (7,781)<br>19,076   | (2,017)                        | (2,882)<br>5,920   | (2,017)          | 0                                   | 0                                   | -                                   | 0                                   | 0                              |
| 2217         | City of Sutherlin City of Sutherlin       | 6/30/2019<br>6/30/2018            | Proportion                     | 3.1        | 0.0        | 19,076 (1,143)      | 0                              |                    | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2217         | City of Sutherlin City of Prairie City    | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion       | 3.1<br>2.5 | 0.0<br>1.5 | (1,143)<br>736      | 442                            | (36)<br>294        | 0<br>294         | 0<br>148                            | 0                                   | 0                                   | 0                                   | 0                              |
| 2218         | City of Prairie City City of Prairie City | 6/30/2021                         | Proportion<br>Proportion       | 2.5<br>2.7 | 0.7        | 234                 | 60                             | 294<br>87          | 294              | 148                                 | 0                                   | -                                   | 0                                   | 0                              |
| 2218         | City of Prairie City City of Prairie City | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (383)               | 0                              | (119)              |                  | 0                                   | 0                                   | •                                   | 0                                   | 0                              |
|              | OILY OI I TAILIE OILY                     | 0/30/2019                         | i roportion                    | 3.1        | 0.0        | (303)               | U                              | 10                 | U                | U                                   | U                                   | U                                   | U                                   | U                              |



Exhibit F

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

June 30, 2022 Measurement Date

|              |                                       | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|---------------------------------------|-----------------------------|--------------------------|------------|------------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |                                       |                             | Employer-Specific        |            |            | Original Balance of | Balance of       | Measurement Period                |                                   |                                   | Measurement Period                |                                   |                                   | Recognized in      |
| Number       | Employer Name                         | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2219<br>2219 | City of Sheridan<br>City of Sheridan  | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | (403)<br>1,221      | (242)<br>317     | (161)<br>452                      | (161)<br>317                      | (81)                              | 0                                 | 0                                 | 0                                 | (                  |
| 2219         | City of Sheridan                      | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,917               | 0                | 595                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2219         | City of Sheridan                      | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (783)               | 0                | (24)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2220         | City of Garibaldi                     | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 3,206               | 1,924            | 1,282                             | 1,282                             | 642                               | 0                                 | 0                                 | 0                                 |                    |
| 2220         | City of Garibaldi                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,351)             | (351)            | (500)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2220         | City of Garibaldi                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 4,496               | 0                | 1,396                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2220         | City of Garibaldi                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 33                  | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2221         | City of Sisters                       | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,004)             | (1,202)          | (802)                             |                                   |                                   |                                   | 0                                 | 0                                 | C                  |
| 2221         | City of Sisters                       | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 154                 | 40               | 57                                | 40                                | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2221<br>2221 | City of Sisters                       | 6/30/2019<br>6/30/2018      | Proportion               | 2.9<br>3.1 | 0.0<br>0.0 | 6,789<br>467        | 0                | 2,107<br>14                       | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2221         | City of Sisters City of Jacksonville  | 6/30/2016                   | Proportion<br>Proportion | 2.5        | 1.5        | (15,597)            | (9,358)          | (6,239)                           |                                   | •                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2222         | City of Jacksonville                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,828               | 734              | 1.047                             | 734                               | (3,119)                           | 0                                 | 0                                 | 0                                 | (                  |
| 2222         | City of Jacksonville                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,285               | 0                | 399                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2222         | City of Jacksonville                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 851                 | 0                | 26                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2223         | City of Cannon Beach                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (5,927)             | (3,556)          | (2,371)                           | (2,371)                           | (1,185)                           | 0                                 | 0                                 | 0                                 | (                  |
| 2223         | City of Cannon Beach                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (20,204)            | (5,238)          | (7,483)                           | (5,238)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2223         | City of Cannon Beach                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 24,882              | 0                | 7,722                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2223         | City of Cannon Beach                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,565)             | 0                | (50)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2224         | City of Falls City                    | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,696)             | (1,018)          | (678)                             |                                   |                                   |                                   | 0                                 | 0                                 | (                  |
| 2224         | City of Falls City                    | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,516               | 652              | 932                               | 652<br>0                          | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2224<br>2224 | City of Falls City City of Falls City | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1 | 0.0<br>0.0 | 426<br>(354)        | 0                | 132<br>(12)                       |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2225         | City of Echo                          | 6/30/2013                   | Proportion               | 2.5        | 1.5        | 214                 | 128              | 86                                | 86                                | 42                                | 0                                 | 0                                 | 0                                 | (                  |
| 2225         | City of Echo                          | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,643               | 1,203            | 1,720                             | 1,203                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2225         | City of Echo                          | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (2,880)             | 0                | (894)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2225         | City of Echo                          | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 128                 | 0                | ` 5 <sup>°</sup>                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2226         | City of Hines                         | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,115)             | (1,869)          | (1,246)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2226         | City of Hines                         | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,697               | 699              | 999                               | 699                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2226         | City of Hines                         | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 2,685               | 0                | 833                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2226         | City of Hines                         | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 229                 | 0                | 7                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2228<br>2228 | City of Turner                        | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (4,136)             | (2,482)          | (1,654)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2228         | City of Turner City of Turner         | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7        | 0.7        | (1,178)<br>284      | (306)            | (436)<br>88                       | (306)                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2228         | City of Turner                        | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (330)               | 0                | (12)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2229         | City of John Day                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 33                  | 20               | 13                                | 13                                | 7                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2229         | City of John Day                      | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,659               | 689              | 985                               | 689                               | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2229         | City of John Day                      | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,909               | 0                | 1,213                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2229         | City of John Day                      | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 1,020               | 0                | 33                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2231         | City of Banks                         | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 3,488               | 2,093            | 1,395                             | 1,395                             | 698                               | 0                                 | 0                                 | 0                                 | (                  |
| 2231         | City of Banks                         | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 339                 | 87               | 126                               | 87                                | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2231         | City of Banks                         | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,326               | 0                | 1,032                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2231         | City of Banks                         | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0.0        | (123)               | 0                | (3)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2232<br>2232 | City of Joseph City of Joseph         | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | 0<br>1,939          | 0<br>503         | 718                               | 503                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2232         | City of Joseph                        | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 26                  | 0                | 8                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2232         | City of Joseph                        | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 24                  | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2233         | City of Lafayette                     | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,353)             | (812)            | (541)                             | (541)                             |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2233         | City of Lafayette                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (4,142)             | (1,074)          | (1,534)                           | (1,074)                           |                                   | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2233         | City of Lafayette                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 2,676               | 0                | 830                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2233         | City of Lafayette                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (287)               | 0                | (8)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2234         | City of Aumsville                     | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,626)             | (1,576)          | (1,050)                           |                                   |                                   |                                   | 0                                 | 0                                 | (                  |
| 2234         | City of Aumsville                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (4,220)             | (1,094)          | (1,563)                           | (1,094)                           |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2234         | City of Aumsville                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 6,093               | 0                | 1,891                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2234         | City of Aumsville                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (162)               | (1.765)          | (6)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2235         | City of Amity                         | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (2,941)             | (1,765)          | (1,176)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2235<br>2235 | City of Amity City of Amity           | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7<br>2.9 | 0.7        | (815)<br>2,208      | (211)            | (302)<br>686                      | (211)                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
|              | Oity of Affility                      | 0/30/2019                   | i ioportion              | ۷.9        | 0.0        | 2,208               | U                | 080                               | 0                                 | 0                                 | U                                 | U                                 | U                                 | (                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |                                   | Beginning of<br>Measurement       | Source of                     | Original               | Remaining              | 011101                                  | 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<br>Number | Employer Name                     | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Heasurement Period +3 Expense  | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2236               | City of Creswell                  | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 4,065                                   | 2,439                          | 1,626                          | 1,626                            | 813                              | 0                              | 0                                | 0                                | 0                                   |
| 2236               | City of Creswell                  | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (3,127)                                 | (811)                          | (1,158)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2236               | City of Creswell                  | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 892                                     | 0                              | 276                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2236               | City of Creswell                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (188)                                   | 0                              | (5)                            |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2237               | City of Troutdale                 | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (16,376)                                | (9,826)                        | (6,550)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2237               | City of Troutdale                 | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (36,296)                                | (9,410)                        | (13,443)                       | (9,410)                          |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2237               | City of Troutdale                 | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 28,124                                  | 0                              | 8,728                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2237               | City of Troutdale                 | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 1,739                                   | 0                              | 56                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2238               | City of Warrenton                 | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (8,838)                                 | (5,303)                        | (3,535)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2238               | City of Warrenton                 | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 192                                     | 50                             | 71                             | 50                               | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2238               | City of Warrenton                 | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 16,294                                  | 0                              | 5,056                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2238               | City of Warrenton                 | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (1,990)                                 | 0                              | (64)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2240               | City of Wilsonville               | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 26,544                                  | 15,926                         | 10,618                         | 10,618                           | 5,308                            | 0                              | 0                                | 0                                | 0                                   |
| 2240<br>2240       | City of Wilsonville               | 6/30/2020                         | Proportion                    | 2.7                    | 0.7<br>0.0             | 13,075<br>9.735                         | 3,389                          | 4,843                          | 3,389                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                    | City of Wilsonville               | 6/30/2019                         | Proportion                    | 2.9                    |                        |   | 0                              | 3,021                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2240<br>2241       | City of Wilsonville               | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion      | 3.1<br>2.5             | 0.0<br>1.5             | (2,349)<br>(8,213)                      | (4,928)                        | (75)<br>(3,285)                |                                  | •                                | 0                              | 0                                | 0                                | 0                                   |
| 2241               | City of Bay City City of Bay City | 6/30/2021                         | Proportion<br>Proportion      | 2.5<br>2.7             | 0.7                    | (8,213)                                 | (4,928)                        | (3,285)                        | (3,285)<br>198                   | (1,643)                          | 0                              | 0                                | 0                                | 0                                   |
| 2241               | City of Bay City City of Bay City | 6/30/2020                         | Proportion<br>Proportion      | 2.7                    | 0.7                    | 764<br>5.510                            | 198                            | 1.710                          | 198                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2241               | City of Bay City                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (522)                                   | 0                              | (18)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2241               | City of Gaston                    | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (322)                                   | 0                              | (10)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2242               | City of Gaston                    | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 1,250                                   | 324                            | 463                            | 324                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2242               | City of Gaston                    | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 733                                     | 0                              | 227                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2242               | City of Gaston                    | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (62)                                    | 0                              | (2)                            |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2244               | City of Lakeside                  | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (1,212)                                 | (727)                          | (485)                          |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2244               | City of Lakeside                  | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 1,222                                   | 316                            | 453                            | 316                              | (,                               | 0                              | 0                                | 0                                | 0                                   |
| 2244               | City of Lakeside                  | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 1,198                                   | 0                              | 372                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2244               | City of Lakeside                  | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 196                                     | 0                              | 7                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2245               | City of Dundee                    | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 314                                     | 188                            | 126                            | 126                              | 62                               | 0                              | 0                                | 0                                | 0                                   |
| 2245               | City of Dundee                    | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 1,037                                   | 269                            | 384                            | 269                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2245               | City of Dundee                    | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (143)                                   | 0                              | (45)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2245               | City of Dundee                    | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (487)                                   | 0                              | (16)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2246               | City of Merrill                   | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 2,321                                   | 1,393                          | 928                            | 928                              | 465                              | 0                              | 0                                | 0                                | 0                                   |
| 2246               | City of Merrill                   | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 2,969                                   | 769                            | 1,100                          | 769                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2246               | City of Merrill                   | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (2,792)                                 | 0                              | (866)                          |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2246               | City of Merrill                   | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (7)                                     | 0                              | (1)                            |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2247               | City of Malin                     | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 650                                     | 390                            | 260                            | 260                              | 130                              | 0                              | 0                                | 0                                | 0                                   |
| 2247               | City of Malin                     | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (3,268)                                 | (848)                          | (1,210)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2247               | City of Malin                     | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 10                                      | 0                              | 4                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2247               | City of Malin                     | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 152                                     | 0                              | 5                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2248               | City of Fossil                    | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2248<br>2248       | City of Fossil                    | 6/30/2020                         | Proportion                    | 2.7<br>2.9             | 0.7<br>0.0             | 874<br>509                              | 226<br>0                       | 324<br>157                     | 226                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2248<br>2248       | City of Fossil                    | 6/30/2019                         | Proportion                    | 3.1                    | 0.0                    | (95)                                    | 0                              | (2)                            |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2246               | City of Phonix                    | 6/30/2018<br>6/30/2021            | Proportion                    | 2.5                    | 1.5                    | (2,988)                                 | •                              | (1,195)                        |                                  | •                                | 0                              | 0                                | 0                                | 0                                   |
| 2249               | City of Phoenix City of Phoenix   | 6/30/2020                         | Proportion<br>Proportion      | 2.5                    | 0.7                    | 7,346                                   | (1,793)<br>1,904               | 2,721                          | (1,195)<br>1,904                 | (396)                            | 0                              | 0                                | 0                                | 0                                   |
| 2249               | City of Phoenix                   | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 5,374                                   | 1,904                          | 1,668                          | 1,904                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2249               | City of Phoenix                   | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (544)                                   | 0                              | (19)                           | •                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2250               | City of Gold Beach                | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (5,689)                                 | (3,413)                        |                                |                                  | -                                | 0                              | 0                                | 0                                | 0                                   |
| 2250               | City of Gold Beach                | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 4.509                                   | 1,169                          | 1.670                          | 1,169                            | (1,137)                          | 0                              | 0                                | 0                                | 0                                   |
| 2250               | City of Gold Beach                | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (5,433)                                 | 0,100                          | (1,687)                        | 0,100                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2250               | City of Gold Beach                | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (133)                                   | 0                              | (4)                            |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2251               | City of Rogue River               | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (1,831)                                 | (1,099)                        | (732)                          |                                  | -                                | 0                              | 0                                | 0                                | 0                                   |
| 2251               | City of Rogue River               | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (3,287)                                 | (853)                          | (1,217)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2251               | City of Rogue River               | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 4,107                                   | 0                              | 1,275                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2251               | City of Rogue River               | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 565                                     | 0                              | 19                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2252               | City of Dayton                    | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (1,350)                                 | (810)                          | (540)                          | (540)                            | (270)                            | 0                              | 0                                | 0                                | 0                                   |
| 2252               | City of Dayton                    | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 1,776                                   | 460                            | 658                            | 460                              | o o                              | 0                              | 0                                | 0                                | 0                                   |
| 2252               | City of Dayton                    | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (484)                                   | 0                              | (150)                          |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2252               | City of Dayton                    | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 330                                     | 0                              | ` 12 <sup>′</sup>              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |  | Beginning of<br>Measurement       | Source of                     | Original               | Remaining              |   | 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<br>Number | Faratava Nasa                                | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2253               | Employer Name Town of Butte Falls            | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (651)                                   | (391)                          | (260)                          |                                  |                                  | To Expense                       | T4 Expense                       | To Expense                       | Subsequent Expense                  |
| 2253               | Town of Butte Falls                          | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2253               | Town of Butte Falls                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 1,462                                   | 0                              | 454                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2253               | Town of Butte Falls                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (120)                                   | 0                              | (3)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2254               | City of Shady Cove                           | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2254               | City of Shady Cove                           | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 1,252                                   | 324                            | 464                            | 324                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2254               | City of Shady Cove                           | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 2,524                                   | 0                              | 784                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2254               | City of Shady Cove                           | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (231)<br>(174)                          | 0<br>(104)                     | (6)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2255<br>2255       | Town of Canyon City Town of Canyon City      | 6/30/2021<br>6/30/2020            | Proportion<br>Proportion      | 2.5<br>2.7             | 1.5<br>0.7             | 702                                     | 182                            | (70)<br>260                    | (70)<br>182                      | (34)                             | 0                                | 0                                | 0                                | 0                                   |
| 2255               | Town of Canyon City                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 1.471                                   | 0                              | 457                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2255               | Town of Canyon City                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (30)                                    | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2256               | City of Jordan Valley                        | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (391)                                   | (235)                          | (156)                          | (156)                            | (79)                             | 0                                | 0                                | 0                                | 0                                   |
| 2256               | City of Jordan Valley                        | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (1,262)                                 | (328)                          | (467)                          |                                  | ` 0´                             | 0                                | 0                                | 0                                | 0                                   |
| 2256               | City of Jordan Valley                        | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 494                                     | 0                              | 154                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2256               | City of Jordan Valley                        | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (114)                                   | 0                              | (3)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2257               | City of Culver                               | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (1,631)                                 | (979)                          | (652)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2257               | City of Culver                               | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (139)                                   | (37)                           | (51)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2257<br>2257       | City of Culver                               | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1             | 0.0<br>0.0             | (26)<br>75                              | 0                              | (8)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2257               | City of Culver<br>City of Adair Village      | 6/30/2021                         | Proportion<br>Proportion      | 2.5                    | 1.5                    | (1,697)                                 | (1,018)                        | (679)                          |                                  | -                                | 0                                | 0                                | 0                                | 0                                   |
| 2258               | City of Adair Village                        | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (1,097)                                 | (1,010)                        | (079)                          | (079)                            | (339)                            | 0                                | 0                                | 0                                | 0                                   |
| 2258               | City of Adair Village                        | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 3,143                                   | 0                              | 975                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2258               | City of Adair Village                        | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (103)                                   | 0                              | (4)                            | -                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2260               | City of Riddle                               | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 167                                     | 100                            | 67                             | 67                               | 33                               | 0                                | 0                                | 0                                | 0                                   |
| 2260               | City of Riddle                               | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (538)                                   | (140)                          | (199)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2260               | City of Riddle                               | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 139                                     | 0                              | 43                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2260               | City of Riddle                               | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 319                                     | 0                              | 10                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2261               | City of Waldport                             | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (1,007)                                 | (604)                          | (403)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2261               | City of Waldport                             | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (7,097)                                 | (1,839)                        | (2,629)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2261<br>2261       | City of Waldport City of Waldport            | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1             | 0.0<br>0.0             | 5,724                                   | 0                              | 1,776                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2262               | City of Dufur                                | 6/30/2021                         | Proportion<br>Proportion      | 2.5                    | 1.5                    | (59)                                    | 0                              | (2)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2262               | City of Dufur                                | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 2,495                                   | 647                            | 924                            | 647                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2262               | City of Dufur                                | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (278)                                   | 0                              | (86)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2262               | City of Dufur                                | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (207)                                   | 0                              | (6)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2263               | City of La Grande                            | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 916                                     | 550                            | 366                            | 366                              | 184                              | 0                                | 0                                | 0                                | 0                                   |
| 2263               | City of La Grande                            | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 9,482                                   | 2,458                          | 3,512                          | 2,458                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2263               | City of La Grande                            | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 3,379                                   | 0                              | 1,049                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2263               | City of La Grande                            | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (697)                                   | 0                              | (22)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2264               | City of Gervais                              | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (13,034)                                | (7,820)                        | (5,214)                        |                                  | (2,606)                          | 0                                | 0                                | 0                                | 0                                   |
| 2264<br>2264       | City of Gervais City of Gervais              | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7<br>2.9             | 0.7<br>0.0             | 1,361<br>3,073                          | 353<br>0                       | 504<br>953                     | 353<br>0                         | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2264               | City of Gervais                              | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 5,075                                   | 0                              | 953                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2265               | City of Westfir                              | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (932)                                   | (559)                          | (373)                          | -                                | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2265               | City of Westfir                              | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 590                                     | 152                            | 219                            | 152                              | (100)                            | 0                                | 0                                | 0                                | 0                                   |
| 2265               | City of Westfir                              | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 401                                     | 0                              | 125                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2265               | City of Westfir                              | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 1                                       | 0                              | 1                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2266               | City of Irrigon                              | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 2,959                                   | 1,775                          | 1,184                          | 1,184                            | 591                              | 0                                | 0                                | 0                                | 0                                   |
| 2266               | City of Irrigon                              | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (9,260)                                 | (2,400)                        | (3,430)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2266               | City of Irrigon                              | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 3,377                                   | 0                              | 1,049                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2266               | City of Irrigon                              | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (254)                                   | 0                              | (8)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2267               | City of Independence                         | 6/30/2021                         | Proportion                    | 2.5<br>2.7             | 1.5<br>0.7             | 10,621<br>11,389                        | 6,373                          | 4,248<br>4,218                 | 4,248                            | 2,125                            | 0                                | 0                                | 0                                | 0                                   |
| 2267<br>2267       | City of Independence                         | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7                    | 0.7                    | 11,389<br>(1,647)                       | 2,953<br>0                     | 4,218<br>(511)                 | 2,953<br>0                       | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2267               | City of Independence<br>City of Independence | 6/30/2018                         | Proportion<br>Proportion      | 2.9<br>3.1             | 0.0                    | (1,647)                                 | 0                              | (36)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2267               | City of Harrisburg                           | 6/30/2016                         | Proportion                    | 2.5                    | 1.5                    | (1,122)                                 | (1,090)                        | (726)                          |                                  | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2268               | City of Harrisburg                           | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (4,243)                                 | (1,101)                        | (1,571)                        | (1,101)                          |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2268               | City of Harrisburg                           | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 9,056                                   | (1,101)                        | 2,810                          | (1,101)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2268               | City of Harrisburg                           | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (137)                                   | 0                              | (5)                            | -                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

| Feeder             |   | Beginning of<br>Measurement       | Source of                     | Original               | Remaining              | Outsined Balance                        | 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<br>Number | Employer Name                           | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | +3 Expense                     | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2269               | City of Durham                          | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2269               | City of Durham                          | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 985                                     | 255                            | 365                            | 255                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2269               | City of Durham                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 615                                     | 0                              | 191                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2269               | City of Durham                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (18)                                    | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2270               | City of Lyons                           | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (492)                                   | (295)                          | (197)                          |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2270               | City of Lyons                           | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (953)                                   | (247)                          | (353)                          |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2270               | City of Lyons                           | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 770                                     | 0                              | 238                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2270               | City of Lyons                           | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 42                                      | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2271               | City of Columbia City                   | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (5,432)                                 | (3,259)                        | (2,173)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2271               | City of Columbia City                   | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 3,693                                   | 957                            | 1,368                          | 957                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2271               | City of Columbia City                   | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 3,468                                   | 0                              | 1,076                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2271               | City of Columbia City                   | 6/30/2018                         | Proportion                    | 3.1<br>2.5             | 0.0<br>1.5             | 228                                     | •                              | 6                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2272<br>2272       | City of Aurora                          | 6/30/2021                         | Proportion                    | 2.5<br>2.7             | 0.7                    | 2,217                                   | 0<br>575                       | 821                            | 575                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2272               | City of Aurora City of Aurora           | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7                    | 0.7                    | 1,376                                   | 0.00                           | 428                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2272               | City of Aurora                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 1,376                                   | 0                              | 420                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2272               | City of Silverton                       | 6/30/2021                         | Proportion<br>Proportion      | 2.5                    | 1.5                    | 8,530                                   | 5,118                          | 3,412                          | 3,412                            | 1,706                            | 0                              | 0                                | 0                                | 0                                   |
| 2273               | City of Silverton                       | 6/30/2020                         | Proportion                    | 2.5                    | 0.7                    | (17,759)                                | (4,605)                        | (6,577)                        | (4,605)                          |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2273               | City of Silverton                       | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 12.728                                  | (4,003)                        | 3.950                          | (4,003)                          | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2273               | City of Silverton                       | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 1,466                                   | 0                              | 47                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2274               | City of Gold Hill                       | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2274               | City of Gold Hill                       | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 2,582                                   | 670                            | 956                            | 670                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2274               | City of Gold Hill                       | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 452                                     | 0.0                            | 140                            | 0.0                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2274               | City of Gold Hill                       | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (616)                                   | 0                              | (19)                           | -                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2275               | City of Toledo                          | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (86,274)                                | (51,764)                       | (34,510)                       | (34,510)                         | (17,254)                         | 0                              | 0                                | 0                                | Ö                                   |
| 2275               | City of Toledo                          | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 19.804                                  | 5,134                          | 7.335                          | 5,134                            | ) o                              | 0                              | 0                                | 0                                | 0                                   |
| 2275               | City of Toledo                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 5,212                                   | 0                              | 1,618                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2275               | City of Toledo                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (77)                                    | 0                              | (2)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2276               | City of Newport                         | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 5,381                                   | 3,229                          | 2,152                          | 2,152                            | 1,077                            | 0                              | 0                                | 0                                | 0                                   |
| 2276               | City of Newport                         | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 4,071                                   | 1,055                          | 1,508                          | 1,055                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2276               | City of Newport                         | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 4,288                                   | 0                              | 1,330                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2276               | City of Newport                         | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 126                                     | 0                              | 3                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2278               | City of Springfield                     | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 102,724                                 | 61,634                         | 41,090                         | 41,090                           | 20,544                           | 0                              | 0                                | 0                                | 0                                   |
| 2278               | City of Springfield                     | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (275,625)                               | (71,459)                       | (102,083)                      | (71,459)                         | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2278               | City of Springfield                     | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 160,273                                 | 0                              | 49,739                         | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2278               | City of Springfield                     | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (8,060)                                 | 0                              | (260)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2279               | City of Keizer                          | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 3,293                                   | 1,976                          | 1,317                          | 1,317                            | 659                              | 0                              | 0                                | 0                                | 0                                   |
| 2279               | City of Keizer                          | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (24,470)                                | (6,344)                        | (9,063)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2279               | City of Keizer                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 45,165                                  | 0                              | 14,017                         | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2279               | City of Keizer                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (2,550)                                 | 0                              | (81)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2280               | City of Winston                         | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | (4,774)                                 | (2,864)                        | (1,910)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2280<br>2280       | City of Winston                         | 6/30/2020                         | Proportion                    | 2.7<br>2.9             | 0.7<br>0.0             | (440)<br>10,087                         | (114)                          | (163)<br>3.131                 | (114)                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2280               | City of Winston                         | 6/30/2019                         | Proportion                    | 2.9<br>3.1             | 0.0                    | (338)                                   | 0                              |                                | -                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2281               | City of Winston                         | 6/30/2018<br>6/30/2021            | Proportion                    | 2.5                    | 1.5                    | (1,348)                                 | (809)                          | (11)<br>(539)                  |                                  | -                                | 0                              | 0                                | 0                                | 0                                   |
| 2281               | City of Manzanita City of Manzanita     | 6/30/2020                         | Proportion<br>Proportion      | 2.5                    | 0.7                    | 4,435                                   | 1,149                          | 1,643                          | (539)<br>1,149                   | (270)                            | 0                              | 0                                | 0                                | 0                                   |
| 2281               | City of Manzanita                       | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 2,449                                   | 1,149                          | 761                            | 1,149                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2281               | City of Manzanita                       | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (145)                                   | 0                              | (4)                            | •                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2282               | City of Manzanta<br>City of Eagle Point | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 3,673                                   | 2,204                          | 1,469                          | 1,469                            | 735                              | 0                              | 0                                | 0                                | 0                                   |
| 2282               | City of Eagle Point                     | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | (1,598)                                 | (414)                          | (592)                          |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2282               | City of Eagle Point                     | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 4,294                                   | ( /                            | 1,332                          | ()                               | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2282               | City of Eagle Point                     | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 194                                     | 0                              | 5                              | 0                                | 0                                | n                              | 0                                | 0                                | n                                   |
| 2283               | City of Maupin                          | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 1.814                                   | 1,088                          | 726                            | 726                              | 362                              | 0                              | 0                                | 0                                | 0                                   |
| 2283               | City of Maupin                          | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 8.288                                   | 2,148                          | 3.070                          | 2.148                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2283               | City of Maupin                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | (3,601)                                 | 2,1.0                          | (1,117)                        |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2283               | City of Maupin                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | 56                                      | 0                              | 2                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2284               | City of Halsey                          | 6/30/2021                         | Proportion                    | 2.5                    | 1.5                    | 212                                     | 127                            | 85                             | 85                               | 42                               | 0                              | 0                                | 0                                | 0                                   |
| 2284               | City of Halsey                          | 6/30/2020                         | Proportion                    | 2.7                    | 0.7                    | 299                                     | 77                             | 111                            | 77                               | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2284               | City of Halsey                          | 6/30/2019                         | Proportion                    | 2.9                    | 0.0                    | 829                                     | 0                              | 257                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2284               | City of Halsey                          | 6/30/2018                         | Proportion                    | 3.1                    | 0.0                    | (153)                                   | 0                              | (6)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                |  | Beginning of<br>Measurement | Source of                     | Original      | Remaining     |   | Measurement Date               | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)   |
|----------------|--|-----------------------------|-------------------------------|---------------|---------------|---|--------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------------|--------------------------------|--------------------------------|--------------------|
| Employer       |  |                             | Employer-Specific<br>Deferral |               |               | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) |                                   | Measurement Period             |                                |                                   |                                |                                | Recognized in      |
| Number<br>2285 | Employer Name City of Veneta           | Recognition<br>6/30/2021    | Proportion                    | Period<br>2.5 | Period<br>1.5 | (2,141)                                 | (1,285)                        | Expense (856)                     | +1 Expense<br>(856)            | +2 Expense<br>(429)            | +3 Expense                        | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 2285           | City of Veneta                         | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (1,867)                                 | (485)                          | (691)                             |                                |                                | 0                                 | 0                              | 0                              | 0                  |
| 2285           | City of Veneta                         | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 4,784                                   | 0                              | 1,484                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2285           | City of Veneta                         | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (298)                                   | 0                              | (10)                              | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2286           | City of Millersburg                    | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | (2,825)                                 | (1,695)                        | (1,130)                           | (1,130)                        | (565)                          | 0                                 | 0                              | 0                              | 0                  |
| 2286           | City of Millersburg                    | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | 796                                     | 206                            | 295                               | 206                            | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2286           | City of Millersburg                    | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 1,049                                   | 0                              | 325                               | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2286           | City of Millersburg                    | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (172)                                   | 0                              | (7)                               |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2287           | City of King City                      | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | 3,046                                   | 1,828                          | 1,218                             | 1,218                          | 610                            | 0                                 | 0                              | 0                              | 0                  |
| 2287           | City of King City                      | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (6,817)                                 | (1,767)                        | (2,525)                           |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2287           | City of King City                      | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 4,319                                   | 0                              | 1,341                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2287           | City of King City                      | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (372)                                   | (40.700)                       | (12)                              |                                | 0 (4.004)                      | 0                                 | 0                              | 0                              | 0                  |
| 2288<br>2288   | City of Tualatin City of Tualatin      | 6/30/2021                   | Proportion                    | 2.5<br>2.7    | 1.5<br>0.7    | (21,305)                                | (12,783)                       | (8,522)                           |                                | (4,261)                        | 0                                 | 0                              | 0                              | 0                  |
| 2288           | City of Tualatin                       | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion      | 2.7           | 0.7           | (77,747)<br>126,913                     | (20,157)                       | (28,795)<br>39,387                | (20,157)                       | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2288           | City of Tualatin                       | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (1,390)                                 | 0                              | (46)                              | -                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2290           | City of Molalla                        | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | (20,505)                                | (12,303)                       | (8,202)                           | (8,202)                        | (4,101)                        | 0                                 | 0                              | 0                              | 0                  |
| 2290           | City of Molalla                        | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (14,198)                                | (3,680)                        | (5,259)                           |                                | (4,101)                        | 0                                 | 0                              | 0                              | 0                  |
| 2290           | City of Molalla                        | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 12.735                                  | (0,000)                        | 3.953                             | (0,000)                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2290           | City of Molalla                        | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (998)                                   | 0                              | (32)                              |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2291           | City of Florence                       | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | (20,914)                                | (12,548)                       | (8,366)                           |                                | (4,182)                        | 0                                 | 0                              | 0                              | 0                  |
| 2291           | City of Florence                       | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (8,924)                                 | (2,314)                        | (3,305)                           |                                |                                | 0                                 | 0                              | 0                              | 0                  |
| 2291           | City of Florence                       | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 21,185                                  | o′                             | 6,575                             | o o                            | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2291           | City of Florence                       | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | 404                                     | 0                              | 14                                | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2292           | City of North Bend                     | 6/30/2021                   | Proportion .                  | 2.5           | 1.5           | 19,341                                  | 11,605                         | 7,736                             | 7,736                          | 3,869                          | 0                                 | 0                              | 0                              | 0                  |
| 2292           | City of North Bend                     | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | 3,701                                   | 959                            | 1,371                             | 959                            | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2292           | City of North Bend                     | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | (9,055)                                 | 0                              | (2,811)                           |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2292           | City of North Bend                     | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (742)                                   | 0                              | (25)                              |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2293           | City of Lowell                         | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | 0                                       | 0                              | 0                                 | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2293           | City of Lowell                         | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | 0                                       | 0                              | 0                                 | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2293           | City of Lowell                         | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 3,615                                   | 0                              | 1,121                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2293           | City of Lowell                         | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | 147                                     | 0                              | 6                                 | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2294           | City of Depoe Bay                      | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | 598                                     | 359                            | 239                               | 239                            | 120                            | 0                                 | 0                              | 0                              | 0                  |
| 2294<br>2294   | City of Depoe Bay                      | 6/30/2020                   | Proportion                    | 2.7<br>2.9    | 0.7<br>0.0    | 1,814<br>4,718                          | 470<br>0                       | 672<br>1,464                      | 470<br>0                       | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2294           | City of Depoe Bay<br>City of Depoe Bay | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion      | 3.1           | 0.0           | 4,710                                   | 0                              | 1,404                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2295           | City of Tigard                         | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | 17,545                                  | 10,527                         | 7,018                             | 7,018                          | 3,509                          | 0                                 | 0                              | 0                              | 0                  |
| 2295           | City of Tigard                         | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (39,841)                                | (10,329)                       | (14,756)                          |                                |                                | 0                                 | 0                              | 0                              | 0                  |
| 2295           | City of Tigard                         | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 40,845                                  | (10,020)                       | 12,677                            | (10,020)                       | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2295           | City of Tigard                         | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (2,283)                                 | 0                              | (75)                              | -                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2296           | City of Happy Valley                   | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | 862                                     | 517                            | 345                               | 345                            | 172                            | 0                                 | 0                              | 0                              | 0                  |
| 2296           | City of Happy Valley                   | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (18,644)                                | (4,834)                        | (6,905)                           | (4,834)                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2296           | City of Happy Valley                   | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 32,176                                  | 0                              | 9,986                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2296           | City of Happy Valley                   | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | 75                                      | 0                              | 3                                 | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2297           | City of Rainier                        | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | 4,068                                   | 2,441                          | 1,627                             | 1,627                          | 814                            | 0                                 | 0                              | 0                              | 0                  |
| 2297           | City of Rainier                        | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | (1,301)                                 | (337)                          | (482)                             |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2297           | City of Rainier                        | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | (680)                                   | 0                              | (212)                             |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2297           | City of Rainier                        | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | 559                                     | 0                              | 19                                | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2298           | City of Lincoln City                   | 6/30/2021                   | Proportion                    | 2.5           | 1.5           | (82,467)                                | (49,480)                       | (32,987)                          |                                | (16,493)                       | 0                                 | 0                              | 0                              | 0                  |
| 2298           | City of Lincoln City                   | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | 20,137                                  | 5,221                          | 7,458                             | 5,221                          | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2298           | City of Lincoln City                   | 6/30/2019                   | Proportion                    | 2.9           | 0.0           | 24,100                                  | 0                              | 7,480                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2298           | City of Lincoln City                   | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (3,744)                                 | (1.053)                        | (120)                             |                                | (254)                          | 0                                 | 0                              | 0                              | 0                  |
| 2299           | City of Dunes City                     | 6/30/2021                   | Proportion                    | 2.5<br>2.7    | 1.5<br>0.7    | (1,755)<br>439                          | (1,053)                        | (702)                             |                                | (351)                          | 0                                 | 0                              | 0                              | 0                  |
| 2299<br>2299   | City of Dunes City                     | 6/30/2020                   | Proportion                    | 2.7           | 0.7           | 439<br>2,009                            | 113<br>0                       | 163<br>623                        | 113<br>0                       | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2299           | City of Dunes City                     | 6/30/2019<br>6/30/2018      | Proportion                    | 2.9<br>3.1    | 0.0           | 2,009<br>(1,016)                        | 0                              |                                   |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 2299           | City of Dunes City City of Yachats     | 6/30/2018                   | Proportion<br>Proportion      | 2.5           | 1.5           | 3,735                                   | 2,241                          | (32)<br>1.494                     | 1,494                          | 747                            | 0                                 | 0                              | 0                              | 0                  |
| 2300           | City of Yachats                        | 6/30/2020                   | Proportion<br>Proportion      | 2.5<br>2.7    | 0.7           | (1,503)                                 | (389)                          | (557)                             |                                | 747                            | 0                                 | 0                              | 0                              | 0                  |
| 2300           | City of Yachats                        | 6/30/2020                   | Proportion<br>Proportion      | 2.7           | 0.7           | (1,503)                                 | (389)                          | 1,077                             | (389)                          | 0                              | 0                                 | 0                              | 0                              | 0                  |
|                | Oity of Taoriais                       | 6/30/2018                   | Proportion                    | 3.1           | 0.0           | (474)                                   | 0                              | (15)                              | -                              | 0                              | 0                                 | U                              | 0                              | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of                      | 0                              | Outstand   | Demodel:   |                     | M                              | Outflow/(Inflow)                    | Outflow/(Inflow) | Outflow/(Inflow)                    | Outflow/(Inflow)                    | Outflow/(Inflow)                    | Outflow/(Inflow)                    | 0.46///61.                     |
|--------------|---|-----------------------------------|--------------------------------|------------|------------|---------------------|--------------------------------|-------------------------------------|------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| Employer     |   | Measurement<br>Period for Initial | Source of<br>Employer-Specific | Original   | Remaining  | Original Balance of | Measurement Date<br>Balance of | Recognized in<br>Measurement Period | Recognized in    | Recognized in<br>Measurement Period | Recognized in<br>Measurement Period | Recognized in<br>Measurement Period | Recognized in<br>Measurement Period | Outflow/(Inflow) Recognized in |
| Number       | Employer Name   | Recognition                       | Deferral                       | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow)               | Expense                             | +1 Expense       | +2 Expense                          | +3 Expense                          | +4 Expense                          | +5 Expense                          | Subsequent Expense             |
| 2301         | City of Moro  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 0                   | 0                              | 0                                   | 0                |                                     | 0 Expense                           | 0                                   | 0                                   | 0                              |
| 2301         | City of Moro  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 858                 | 222                            | 318                                 | 222              | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2301         | City of Moro  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 529                 | 0                              | 165                                 | 0                |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2301         | City of Moro  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (188)               | 0                              | (5)                                 | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2302         | City of Mt. Vernon  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (10)                | (6)                            | (4)                                 | (4               | ) (2)                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2302         | City of Mt. Vernon  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (1,055)             | (273)                          | (391)                               | (273             |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2302         | City of Mt. Vernon  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 735                 | 0                              | 229                                 | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2302         | City of Mt. Vernon  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (141)               | 0                              | (6)                                 | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2303         | City of Woodburn  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 25,767              | 15,460                         | 10,307                              | 10,307           |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2303         | City of Woodburn  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (39,734)            | (10,302)                       | (14,716)                            | (10,302)         |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2303         | City of Woodburn  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 48,292              | 0                              | 14,988                              | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2303         | City of Woodburn  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 778                 | 0                              | 25                                  | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2304         | City of Gladstone   | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (4,928)             | (2,957)                        | (1,971)                             |                  |                                     |                                     | 0                                   | 0                                   | 0                              |
| 2304         | City of Gladstone   | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 3,699               | 959                            | 1,370                               | 959              |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2304         | City of Gladstone   | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 3,954               | 0                              | 1,228                               | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2304         | City of Gladstone   | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 1,264               | 0                              | 40                                  | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2305         | City of Elkton  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 308                 | 185                            | 123                                 | 123              |                                     |                                     | 0                                   | 0                                   | 0                              |
| 2305         | City of Elkton  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (1,172)             | (304)                          | (434)                               | (304)            |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2305         | City of Ellton  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | (216)               | 0                              | (68)                                | 0                | -                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2305<br>2306 | City of Elkton<br>City of Imbler                                | 6/30/2018                         | Proportion                     | 3.1<br>2.5 | 0.0<br>1.5 | (17)<br>0           | 0                              | (2)                                 | 0                | _                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2306         |   | 6/30/2021<br>6/30/2020            | Proportion                     | 2.5<br>2.7 | 0.7        | 209                 | 55                             | 77                                  | 55               |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2306         | City of Imbler City of Imbler                                   | 6/30/2019                         | Proportion                     | 2.7        | 0.7        | (5)                 | 55<br>0                        | (1)                                 |                  |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2306         | City of Imbler  | 6/30/2018                         | Proportion<br>Proportion       | 3.1        | 0.0        | (1)                 | 0                              | (1)                                 |                  | -                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2307         | City of Yoncalla  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 1,330               | 798                            | 532                                 | 532              |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2307         | City of Yoncalla  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 311                 | 81                             | 115                                 | 81               |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2307         | City of Yoncalla  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 382                 | 0.                             | 118                                 | 0                |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2307         | City of Yoncalla  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 280                 | 0                              | 10                                  | 0                | -                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2308         | City of North Powder  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (940)               | (564)                          | (376)                               | -                | -                                   | -                                   | 0                                   | 0                                   | 0                              |
| 2308         | City of North Powder  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 550                 | 142                            | 204                                 | 142              |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2308         | City of North Powder  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 296                 | 0                              | 92                                  | 0                |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2308         | City of North Powder  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 173                 | 0                              | 5                                   | 0                |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2309         | City of Gearhart  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 5,144               | 3,086                          | 2,058                               | 2,058            | 1,028                               | 0                                   | 0                                   | 0                                   | 0                              |
| 2309         | City of Gearhart  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 13,031              | 3,379                          | 4,826                               | 3,379            |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2309         | City of Gearhart  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | (17,154)            | 0                              | (5,324)                             | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2309         | City of Gearhart  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 5,008               | 0                              | 163                                 | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2501         | Port of The Dalles  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 265                 | 159                            | 106                                 | 106              | 53                                  | 0                                   | 0                                   | 0                                   | 0                              |
| 2501         | Port of The Dalles  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | (1,020)             | (264)                          | (378)                               |                  | ) 0                                 | 0                                   | 0                                   | 0                                   | 0                              |
| 2501         | Port of The Dalles  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | (793)               | 0                              | (247)                               | 0                | 0                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2501         | Port of The Dalles  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | 223                 | 0                              | 7                                   | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2507         | Port of Astoria   | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 632                 | 379                            | 253                                 | 253              |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2507         | Port of Astoria   | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 8,031               | 2,083                          | 2,974                               | 2,083            |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2507         | Port of Astoria   | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 8,832               | 0                              | 2,740                               | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2507         | Port of Astoria   | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (569)               | 0                              | (17)                                | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2508         | Multnomah Drainage  | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | (28,744)            | (17,246)                       | (11,498)                            | (11,498)         |                                     |                                     | 0                                   | 0                                   | 0                              |
| 2508         | Multnomah Drainage  | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 12,515              | 3,245                          | 4,635                               | 3,245            |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2508         | Multnomah Drainage  | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 3,216               | 0                              | 998                                 | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2508         | Multnomah Drainage  | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (472)               | 0                              | (16)                                |                  | -                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2510         | Horsefly Irrigation District                                    | 6/30/2021                         | Proportion                     | 2.5        | 1.5        | 0                   | 0                              | 0                                   | 0                |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2510         | Horsefly Irrigation District                                    | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 664                 | 172                            | 246                                 | 172              |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2510         | Horsefly Irrigation District                                    | 6/30/2019                         | Proportion                     | 2.9        | 0.0        | 502                 | 0                              | 156                                 | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2510         | Horsefly Irrigation District                                    | 6/30/2018                         | Proportion                     | 3.1        | 0.0        | (7.597)             | (4.553)                        | (3.035)                             | (2.035           | -                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2511<br>2511 | Grants Pass Irrigation District                                 | 6/30/2021<br>6/30/2020            | Proportion                     | 2.5<br>2.7 | 1.5<br>0.7 | (7,587)<br>2.656    | (4,552)<br>688                 | (3,035)<br>984                      | (3,035)<br>688   |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2511<br>2511 | Grants Pass Irrigation District Grants Pass Irrigation District | 6/30/2020                         | Proportion                     | 2.7        | 0.7        | 2,656<br>4,919      | 688<br>0                       | 984<br>1,527                        | 880<br>0         |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2511         | Grants Pass Irrigation District Grants Pass Irrigation District | 6/30/2019                         | Proportion<br>Proportion       | 2.9<br>3.1 | 0.0        | 4,919               | 0                              | 1,527                               | 0                | •                                   | 0                                   | 0                                   | 0                                   | 0                              |
| 2511         | Port of Portland  | 6/30/2018                         | Proportion<br>Proportion       | 2.5        | 1.5        | (226,414)           | (135,848)                      | (90,566)                            | •                | •                                   |                                     | 0                                   | 0                                   | 0                              |
| 2512         | Port of Portland  | 6/30/2020                         | Proportion                     | 2.5        | 0.7        | 119,751             | 31,047                         | 44,352                              | 31,047           |                                     | 0                                   | 0                                   | 0                                   | 0                              |
|              | Port of Portland  | 6/30/2019                         | Proportion                     | 2.7        | 0.7        | 171,228             | 31,047<br>n                    | 53,140                              | 31,047           |                                     | 0                                   | 0                                   | 0                                   | 0                              |
| 2512         |   |                                   |                                |            |            |                     |                                |                                     |                  |                                     |                                     |                                     |                                     |                                |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number | Faradayaa Nama  | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | C Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2513               | Employer Name Port of Coos Bay                              | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (17,899)                                | (10,739)                       | (7,160)                        |                                  | (3,579)                          | TO Expense                       | T4 Expense                       | +5 Expense                       | Oubsequent Expense                  |
| 2513               | Port of Coos Bay  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 2,796                                   | 724                            | 1,036                          | 724                              | (0,0.0)                          | 0                                | 0                                | 0                                | 0                                   |
| 2513               | Port of Coos Bay  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 17,224                                  | 0                              | 5,346                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2513               | Port of Coos Bay  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,440                                   | 0                              | 45                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2515               | Klamath County Fire District 1                              | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 24,916                                  | 14,950                         | 9,966                          | 9,966                            | 4,984                            | 0                                | 0                                | 0                                | 0                                   |
| 2515               | Klamath County Fire District 1                              | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (10,878)                                | (2,820)                        | (4,029)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2515               | Klamath County Fire District 1                              | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 28,695                                  | 0                              | 8,905                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2515               | Klamath County Fire District 1                              | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (2,401)                                 | 0                              | (76)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2518               | Clackamas County Housing Authority                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 20,905                                  | 12,543                         | 8,362                          | 8,362                            | 4,181                            | 0                                | 0                                | 0                                | 0                                   |
| 2518               | Clackamas County Housing Authority                          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (21,459)                                | (5,563)                        | (7,948)                        | (5,563)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2518               | Clackamas County Housing Authority                          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (3,115)                                 | 0                              | (967)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2518               | Clackamas County Housing Authority                          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,798                                   | 0                              | 58                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2519               | Home Forward  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (94,629)                                | (56,777)                       | (37,852)                       |                                  | (18,925)                         | 0                                | 0                                | 0                                | 0                                   |
| 2519               | Home Forward  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (70,783)                                | (18,351)                       | (26,216)                       | (18,351)                         | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2519               | Home Forward  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 99,487                                  | 0                              | 30,875                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2519               | Home Forward  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (6,961)                                 | 0                              | (226)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2521               | League of Oregon Cities                                     | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (18,608)                                | (11,165)                       | (7,443)                        |                                  | (3,722)                          | 0                                | 0                                | 0                                | 0                                   |
| 2521               | League of Oregon Cities                                     | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 24,968                                  | 6,474                          | 9,247                          | 6,474                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2521               | League of Oregon Cities                                     | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 654                                     | 0                              | 202                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2521               | League of Oregon Cities                                     | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (3,904)                                 | 0                              | (127)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2522               | Lane Council of Governments                                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 37,498                                  | 22,499                         | 14,999                         | 14,999                           | 7,500                            | 0                                | 0                                | 0                                | 0                                   |
| 2522               | Lane Council of Governments                                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (31,435)                                | (8,149)                        | (11,643)                       |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2522               | Lane Council of Governments                                 | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 87,163                                  | 0                              | 27,051                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2522               | Lane Council of Governments                                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (136)                                   | 0                              | (4)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2526               | Clatskanie PUD  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (20,273)                                | (12,164)                       | (8,109)                        |                                  | (4,055)                          | 0                                | 0                                | 0                                | 0                                   |
| 2526               | Clatskanie PUD  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (12,500)                                | (3,240)                        | (4,630)                        | (3,240)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2526               | Clatskanie PUD  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 41,220                                  | 0                              | 12,792                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2526               | Clatskanie PUD  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,851                                   | 0                              | 60                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2527               | Deschutes Valley Water District                             | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 498                                     | 299                            | 199                            | 199                              | 100                              | 0                                | 0                                | 0                                | 0                                   |
| 2527               | Deschutes Valley Water District                             | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (6,161)                                 | (1,597)                        | (2,282)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2527               | Deschutes Valley Water District                             | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (2,991)                                 | 0                              | (929)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2527               | Deschutes Valley Water District                             | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 645                                     | 0                              | 21                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2528               | Columbia River Fire & Rescue                                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 23,064                                  | 13,838                         | 9,226                          | 9,226                            | 4,612                            | 0                                | 0                                | 0                                | 0                                   |
| 2528               | Columbia River Fire & Rescue                                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (15,225)                                | (3,947)                        | (5,639)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2528               | Columbia River Fire & Rescue                                | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 6,093                                   | U                              | 1,891                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2528               | Columbia River Fire & Rescue                                | 6/30/2018                         | Proportion                    | 3.1<br>2.5               | 0.0<br>1.5             | 596                                     | 0.407                          | 20                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2529               | East Fork Irrigation District                               | 6/30/2021                         | Proportion                    | 2.7                      | 0.7                    | 3,612<br>(2,753)                        | 2,167                          | 1,445<br>(1,020)               | 1,445                            | 722<br>0                         | 0                                | 0                                | 0                                | 0                                   |
| 2529<br>2529       | East Fork Irrigation District East Fork Irrigation District | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion      | 2.7                      | 0.7                    | (56)                                    | (713)                          | (1,020)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2529               | East Fork Irrigation District                               | 6/30/2019                         | Proportion                    | 3.1                      | 0.0                    | 167                                     | 0                              | (10)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2529               | Oregon School Boards Association                            | 6/30/2011                         | Proportion                    | 2.5                      | 1.5                    | 11,117                                  | 6,670                          | 4,447                          | 4,447                            | 2,223                            | 0                                | 0                                | 0                                | 0                                   |
| 2531               | Oregon School Boards Association                            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 11,940                                  | 3,096                          | 4,422                          | 3,096                            | 2,223                            | 0                                | 0                                | 0                                | 0                                   |
| 2531               | Oregon School Boards Association                            | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 6.858                                   | 3,090                          | 2,128                          | 0,090                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2531               | Oregon School Boards Association                            | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (6,877)                                 | 0                              | (223)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2533               | Owyhee Irrigation District                                  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 339                                     | 203                            | 136                            | 136                              | 67                               | 0                                | 0                                | 0                                | 0                                   |
| 2533               | Owyhee Irrigation District                                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (4,246)                                 | (1,100)                        | (1,573)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2533               | Owyhee Irrigation District                                  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 15,394                                  | (1,100)                        | 4,778                          | (1,100)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2533               | Owyhee Irrigation District                                  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (367)                                   | 0                              | (13)                           | •                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2536               | Valley View Cemetery  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 41                                      | 25                             | 16                             | 16                               | 9                                | 0                                | 0                                | 0                                | 0                                   |
| 2536               | Valley View Cemetery  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 242                                     | 62                             | 90                             | 62                               | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2536               | Valley View Cemetery  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 195                                     | 0                              | 61                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2536               | Valley View Cemetery  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (52)                                    | 0                              | (1)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2538               | Clackamas Vector Control                                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2538               | Clackamas Vector Control                                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 2,671                                   | 693                            | 989                            | 693                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2538               | Clackamas Vector Control                                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 1,513                                   | 0                              | 469                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2538               | Clackamas Vector Control                                    | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 71                                      | 0                              | 2                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2540               | West Extension Irrigation District                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (7,451)                                 | (4,471)                        | (2,980)                        | (2,980)                          | (1,491)                          | 0                                | 0                                | 0                                | 0                                   |
| 2540               | West Extension Irrigation District                          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 2,716                                   | 704                            | 1,006                          | 704                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2540               | West Extension Irrigation District                          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 2,551                                   | 0                              | 791                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2540               | West Extension Irrigation District                          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (316)                                   | 0                              | (10)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date |                    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|------------|---------------------|------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            |            | Original Balance of | Balance of       | Measurement Period |                                   |                                   |                                   | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense            | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2541         | Jackson County Vector Control District                         | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2541         | Jackson County Vector Control District                         | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,594               | 932              |                    | 932                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2541         | Jackson County Vector Control District                         | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (10)                | 0                | (4)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2541         | Jackson County Vector Control District                         | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (14)                | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2542<br>2542 | Rainbow Water District Rainbow Water District                  | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | 354<br>3.611        | 212<br>937       | 142<br>1.337       | 142<br>937                        | 70<br>0                           | 0                                 | 0                                 | 0                                 | (                  |
| 2542<br>2542 | Rainbow Water District Rainbow Water District                  | 6/30/2020<br>6/30/2019      | Proportion               | 2.7        | 0.7        | 581                 | 937              | 1,337              | 937                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2542         | Rainbow Water District   | 6/30/2019                   | Proportion<br>Proportion | 3.1        | 0.0        | (388)               | 0                | (13)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2542         | Council of Governments   | 6/30/2011                   | Proportion               | 2.5        | 1.5        | 27,494              | 16,496           | 10,998             | 10,998                            | 5,498                             | 0                                 | 0                                 | 0                                 | ,                  |
| 2545         | Council of Governments   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 26,526              | 6,878            |                    | 6,878                             | 0,490                             | 0                                 | 0                                 | 0                                 |                    |
| 2545         | Council of Governments   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 32,957              | 0,070            | 10,229             | 0,070                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2545         | Council of Governments   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (2,525)             | 0                | (80)               | . 0                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2549         | Rogue River Fire District                                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 4,046               | 2,428            | 1,618              | 1,618                             | 810                               | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2549         | Roque River Fire District                                      | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (5,625)             | (1,459)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2549         | Rogue River Fire District                                      | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,120)             | (1,100)          | (348)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 2549         | Rogue River Fire District                                      | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (70)                | 0                | (1)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2550         | Nyssa Road Assessment District 2                               | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 291                 | 175              |                    | 116                               | 59                                | 0                                 | 0                                 | 0                                 |                    |
| 2550         | Nyssa Road Assessment District 2                               | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (284)               | (74)             |                    |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2550         | Nyssa Road Assessment District 2                               | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 691                 | ` o´             | 215                | ` 0                               | 0                                 | 0                                 | 0                                 | 0                                 | ĺ                  |
| 2550         | Nyssa Road Assessment District 2                               | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 140                 | 0                | 5                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2551         | Sandy Fire Department  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 2,392               | 1,435            | 957                | 957                               | 478                               | 0                                 | 0                                 | 0                                 | (                  |
| 2551         | Sandy Fire Department  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (18,317)            | (4,749)          | (6,784)            | (4,749)                           | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2551         | Sandy Fire Department  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 10,723              | 0                | 3,327              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2551         | Sandy Fire Department  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (880)               | 0                | (28)               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2552         | Winston-Dillard Fire District                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 188                 | 113              |                    | 75                                | 38                                | 0                                 | 0                                 | 0                                 | (                  |
| 2552         | Winston-Dillard Fire District                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,936)             | (502)            | (717)              | (502)                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2552         | Winston-Dillard Fire District                                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (173)               | 0                | (53)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2552         | Winston-Dillard Fire District                                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 224                 | 0                | 8                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2553         | Tangent Rural Fire Protection District                         | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,450)             | (2,070)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2553         | Tangent Rural Fire Protection District                         | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,970               | 510              |                    | 510                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2553         | Tangent Rural Fire Protection District                         | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 682                 | 0                | 212                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2553         | Tangent Rural Fire Protection District                         | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 26                  | 0                | 2                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | •                  |
| 2555         | Monroe Fire Department   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 682                 | 409              |                    | 273                               | 136                               | 0                                 | 0                                 | 0                                 | •                  |
| 2555         | Monroe Fire Department   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (756)               | (196)            |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2555         | Monroe Fire Department   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (481)               | 0                | (149)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2555         | Monroe Fire Department   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (53)                | (4.400)          | (2)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2556         | Jackson County Fire District 5                                 | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (2,376)<br>(31,031) | (1,426)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2556<br>2556 | Jackson County Fire District 5 Jackson County Fire District 5  | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7        | 0.7        | 26,038              | (8,045)          | 8,080              | (8,045)<br>0                      | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2556         | Jackson County Fire District 5  Jackson County Fire District 5 | 6/30/2019                   | Proportion               | 3.1        | 0.0        | (1,821)             | 0                | 6,000              | •                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2557         | Estacada Fire Department                                       | 6/30/2016                   | Proportion               | 2.5        | 1.5        | (12,372)            | (7,423)          |                    |                                   | •                                 | 0                                 | 0                                 | 0                                 |                    |
| 2557         | Estacada Fire Department                                       | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 8,205               | 2,127            | 3,039              | 2,127                             | (2,474)                           | 0                                 | 0                                 | 0                                 |                    |
| 2557         | Estacada Fire Department                                       | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 13,362              | 2,127            | 4,146              | 2,127                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2557         | Estacada Fire Department                                       | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (326)               | 0                | (11)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2559         | Keizer Fire Department   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,849)             | (1,109)          |                    |                                   | •                                 | 0                                 | 0                                 | 0                                 |                    |
| 2559         | Keizer Fire Department   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 10,672              | 2,766            | 3,953              | 2,766                             | (000)                             | 0                                 | 0                                 | 0                                 |                    |
| 2559         | Keizer Fire Department   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 13,421              | 2,.00            | 4,165              | 2,700                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2559         | Keizer Fire Department   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 1,829               | 0                | 59                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2561         | Jefferson Rural Fire Protection District                       | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (11,470)            | (6,882)          |                    |                                   | (2,294)                           | 0                                 | 0                                 | 0                                 |                    |
| 2561         | Jefferson Rural Fire Protection District                       | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,828               | 992              |                    | 992                               | (_,, )                            | 0                                 | 0                                 | 0                                 |                    |
| 2561         | Jefferson Rural Fire Protection District                       | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,972)             | 0                | (612)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2561         | Jefferson Rural Fire Protection District                       | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (55)                | 0                | (1)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2562         | Wy'East Fire District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 388                 | 233              |                    | 155                               | 78                                | 0                                 | 0                                 | 0                                 |                    |
| 2562         | Wy'East Fire District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,478)             | (384)            | (547)              | (384)                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2562         | Wy'East Fire District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,286               | o´               | 400                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2562         | Wy'East Fire District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (67)                | 0                | (1)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2563         | Central Oregon Irrigation District                             | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 2,908               | 1,745            |                    | 1,163                             | 582                               | 0                                 | 0                                 | 0                                 |                    |
| 2563         | Central Oregon Irrigation District                             | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 44,011              | 11,411           | 16,300             | 11,411                            | 0                                 | 0                                 | 0                                 | 0                                 |                    |
|              | Central Oregon Irrigation District                             | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (29,452)            | 0                | (9,140)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2563         |  |                             |                          |            |            |                     |                  |                    |                                   |                                   |                                   |                                   |                                   |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|------------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            |            | Original Balance of | Balance of       | Measurement Period                |                                   |                                   | Measurement Period                |                                   |                                   | Recognized in      |
|              | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2564         | Illinois Valley Fire District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 138                 | 83               | 55                                | 55                                | 28                                | 0                                 | 0                                 | 0                                 | 0                  |
| 2564<br>2564 | Illinois Valley Fire District  | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | 218<br>5,224        | 56<br>0          | 81<br>1,622                       | 56<br>0                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2564         | Illinois Valley Fire District Illinois Valley Fire District                        | 6/30/2018                   | Proportion<br>Proportion | 3.1        | 0.0        | (1,194)             | 0                | (39)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2567         | Charleston Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 3,072               | 1,843            | 1,229                             | 1,229                             | 614                               | 0                                 | 0                                 | 0                                 | 0                  |
|              | Charleston Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,378)             | (616)            |                                   | (616)                             |                                   | 0                                 | 0                                 | 0                                 | 0                  |
|              | Charleston Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,830)             | 0                | (568)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2567         | Charleston Rural Fire Protection District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 15                  | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2568         | Molalla Rural Fire Protection District 73  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 9,854               | 5,912            | 3,942                             | 3,942                             | 1,970                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2568         | Molalla Rural Fire Protection District 73  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (22,234)            | (5,764)          | (8,235)                           | (5,764)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Molalla Rural Fire Protection District 73  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 7,000               | 0                | 2,172                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Molalla Rural Fire Protection District 73  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (990)               | 0                | (33)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2569         | Central Oregon Intergovernmental Council   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (59,174)            | (35,504)         |                                   |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2569         | Central Oregon Intergovernmental Council   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (9,610)             | (2,492)          |                                   | (2,492)                           |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2569         | Central Oregon Intergovernmental Council   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 48,975              | 0                | 15,199                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2569         | Central Oregon Intergovernmental Council   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 3,691               | 0                | 118                               | 0                                 | 0                                 | 0                                 | · ·                               | 0                                 | 0                  |
| 2570<br>2570 | Port of St Helens  | 6/30/2021<br>6/30/2020      | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (615)<br>10,134     | (369)<br>2,628   | (246)<br>3,753                    | (246)<br>2,628                    | (123)<br>0                        | 0                                 | 0                                 | 0                                 | 0                  |
| 2570<br>2570 | Port of St Helens Port of St Helens  | 6/30/2020                   | Proportion<br>Proportion | 2.7        | 0.7        | 10,134<br>6.168     | 2,628            | 3,753<br>1.914                    | 2,628                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2570         | Port of St Helens  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,222)             | 0                | (40)                              | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2571         | Crystal Springs Water District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 396                 | 238              | 158                               | 158                               | 80                                | 0                                 | 0                                 | 0                                 | 0                  |
|              | Crystal Springs Water District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,626)             | (422)            |                                   |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
|              | Crystal Springs Water District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,822               | (.22)            | 1,186                             | (.22)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Crystal Springs Water District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (414)               | 0                | (12)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2572         | Local Government Personnel Institute   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | ` 0´                | 0                | ` o´                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2572         | Local Government Personnel Institute   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2572         | Local Government Personnel Institute   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 210                 | 0                | 66                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Local Government Personnel Institute   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 2,811               | 0                | 90                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2575         | Jefferson County Rural Fire Protection District 1                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 971                 | 583              | 388                               | 388                               | 195                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2575         | Jefferson County Rural Fire Protection District 1                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,652               | 428              | 612                               | 428                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2575         | Jefferson County Rural Fire Protection District 1                                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,511               | 0                | 469                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2575         | Jefferson County Rural Fire Protection District 1                                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (47)                | 0                | (2)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2576<br>2576 | Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District  | 6/30/2021<br>6/30/2020      | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | 11,898              | 3,084            | 0<br>4.407                        | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Depoe Bay Rural Fire Protection District  Depoe Bay Rural Fire Protection District | 6/30/2019                   | Proportion<br>Proportion | 2.7        | 0.7        | 2,542               | 3,064            | 788                               | 3,084                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2576         | Depoe Bay Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 2,542               | 0                | 3                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | La Pine Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (5,115)             | (3,069)          | (2,046)                           | · ·                               | U                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | La Pine Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,278)             | (590)            |                                   |                                   |                                   | Ő                                 | 0                                 | 0                                 | 0                  |
|              | La Pine Rural Fire Protection District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,510               | 0                | 1,090                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2579         | La Pine Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,265)             | 0                | (41)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2580         | Marion County Fire District 1  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (19,677)            | (11,806)         | (7,871)                           | (7,871)                           | (3,935)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2580         | Marion County Fire District 1  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (51,919)            | (13,461)         |                                   | (13,461)                          |                                   | 0                                 | 0                                 | 0                                 | 0                  |
|              | Marion County Fire District 1  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 35,955              | 0                | 11,159                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2580         | Marion County Fire District 1  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (2,755)             | 0                | (88)                              | . 0                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2581         | Port of Umatilla   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 485                 | 291              | 194                               | 194                               | 97                                | 0                                 | 0                                 | 0                                 | 0                  |
| 2581         | Port of Umatilla   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (3,257)             | (845)<br>0       |                                   |                                   | 0                                 | 0                                 | •                                 | 0                                 | 0                  |
|              | Port of Umatilla   | 6/30/2019                   | Proportion               | 2.9<br>3.1 | 0.0<br>0.0 | (949)               | 0                | (295)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2581<br>2582 | Port of Umatilla   | 6/30/2018<br>6/30/2021      | Proportion               | 2.5        | 1.5        | (14)<br>13,804      | 8,282            | 5,522                             | 5,522                             | 2,760                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2582<br>2582 | Talent Irrigation District Talent Irrigation District                              | 6/30/2021                   | Proportion<br>Proportion | 2.5<br>2.7 | 0.7        | (11,532)            | (2,990)          |                                   |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2582         | Talent Irrigation District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 652                 | (2,990)<br>N     | 202                               | (2,990)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2582         | Talent Irrigation District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (148)               | 0                | (4)                               | •                                 | 0                                 | 0                                 | n                                 | 0                                 | 0                  |
| 2585         | Roque River Valley Irrigation District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (83)                | (50)             |                                   |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2585         | Rogue River Valley Irrigation District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,138)             | (554)            |                                   |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2585         | Rogue River Valley Irrigation District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,473               | 0                | 457                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2585         | Rogue River Valley Irrigation District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (207)               | 0                | (6)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Tualatin Valley Irrigation District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,247)             | (748)            | (499)                             | (499)                             |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2587         | Tualatin Valley Irrigation District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,867)             | (485)            |                                   | (485)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2587         | Tualatin Valley Irrigation District  | 6/30/2019                   | Proportion<br>Proportion | 2.9<br>3.1 | 0.0<br>0.0 | 3,391<br>50         | 0                | 1,053                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Tualatin Valley Irrigation District  | 6/30/2018                   |                          |            |            |                     |                  |                                   | 0                                 |                                   | 0                                 |                                   | 0                                 |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|                |   | Beginning of<br>Measurement | Source of                    | Original      | Remaining     |   | Measurement Date          |                    | 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          | Employer-Specifi<br>Deferral |               |               | Original Balance of<br>Outflow/(Inflow) | Balance of                | Measurement Period |                                | Measurement Period<br>+2 Expense |                                |                                |                                | Recognized in      |
| Number<br>2588 | Employer Name Clatskanie Rural Fire Protection District | Recognition<br>6/30/2021    | Proportion                   | Period<br>2.5 | Period<br>1.5 | 2,334                                   | Outflow/(Inflow)<br>1,400 | Expense<br>934     | +1 Expense<br>934              | +2 Expense<br>466                | +3 Expense                     | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 2588           | Clatskanie Rural Fire Protection District               | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | 4,160                                   | 1,078                     |                    | 1,078                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2588           | Clatskanie Rural Fire Protection District               | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 2.196                                   | 0                         | 682                | 0,070                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2588           | Clatskanie Rural Fire Protection District               | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (684)                                   | 0                         | (21)               | ) 0                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2589           | West Slope Water District                               | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 4,540                                   | 2,724                     |                    | 1,816                          | 908                              | 0                              | 0                              | 0                              | 0                  |
| 2589           | West Slope Water District                               | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (6,409)                                 | (1,661)                   |                    |                                |                                  | 0                              | 0                              | 0                              | 0                  |
| 2589           | West Slope Water District                               | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 5,430                                   | ` 0                       | 1,686              | ` o´                           | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2589           | West Slope Water District                               | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (768)                                   | 0                         | (24)               | ) 0                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2590           | Redmond Fire & Rescue                                   | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 66,452                                  | 39,871                    | 26,581             | 26,581                         | 13,290                           | 0                              | 0                              | 0                              | 0                  |
| 2590           | Redmond Fire & Rescue                                   | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (87,929)                                | (22,797)                  | (32,566)           | (22,797)                       | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2590           | Redmond Fire & Rescue                                   | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 28,831                                  | 0                         | 8,947              | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2590           | Redmond Fire & Rescue                                   | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (5,171)                                 | 0                         | (167)              |                                | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2592           | Medford Irrigation District                             | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | (1,707)                                 | (1,024)                   |                    |                                |                                  | 0                              | 0                              | 0                              | 0                  |
| 2592           | Medford Irrigation District                             | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (777)                                   | (201)                     |                    |                                |                                  | 0                              | 0                              | 0                              | 0                  |
| 2592           | Medford Irrigation District                             | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 3,196                                   | 0                         | 992                | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2592           | Medford Irrigation District                             | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (724)                                   | 0                         | (22)               |                                | 0                                | 0                              | •                              | 0                              | 0                  |
| 2594           | Metro   | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | (326,120)                               | (195,672)                 |                    |                                | , , ,                            | 0                              | 0                              | 0                              | 0                  |
| 2594           | Metro   | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (52,677)                                | (13,657)                  | (19,510)           |                                | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2594           | Metro   | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 440,473                                 | 0                         | 136,699            | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2594           | Metro   | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (18,037)                                | 0                         | (583)              |                                | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2595           | Canby Fire District                                     | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | (20,682)                                | (12,409)                  |                    |                                | (4,136)                          | 0                              | 0                              | 0                              | 0                  |
| 2595           | Canby Fire District                                     | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | 5,335                                   | 1,383                     |                    | 1,383                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2595           | Canby Fire District                                     | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 8,160<br>1.485                          | 0                         | 2,532<br>48        | 0                              | 0                                | 0                              | 0                              | •                              | 0                  |
| 2595<br>2596   | Canby Fire District Bend Parks & Recreation             | 6/30/2018<br>6/30/2021      | Proportion                   | 3.1<br>2.5    | 0.0<br>1.5    | 1,485                                   | 7,698                     | 5.132              | 0<br>5,132                     | 2,566                            | 0                              | 0                              | 0                              | 0                  |
| 2596           | Bend Parks & Recreation  Bend Parks & Recreation        | 6/30/2020                   | Proportion<br>Proportion     | 2.5           | 0.7           | 34.112                                  | 8,844                     | 12.634             | 8.844                          | 2,500                            | 0                              | 0                              | 0                              | 0                  |
| 2596           | Bend Parks & Recreation                                 | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 24,403                                  | 0,044                     | 7,573              | 0,044                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2596           | Bend Parks & Recreation                                 | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (2,818)                                 | 0                         | (91)               | •                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2597           | Mapleton Water District                                 | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 3,359                                   | 2,015                     |                    | 1,344                          | 671                              | 0                              | 0                              | 0                              | 0                  |
| 2597           | Mapleton Water District                                 | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (1,418)                                 | (368)                     |                    |                                |                                  | 0                              | 0                              | 0                              | 0                  |
| 2597           | Mapleton Water District                                 | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 220                                     | (300)                     | 68                 | 0 (300)                        | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2597           | Mapleton Water District                                 | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (12)                                    | 0                         | 0                  | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2598           | Marion County Housing Authority                         | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 1,220                                   | 732                       |                    | 488                            | 244                              | 0                              | 0                              | 0                              | 0                  |
| 2598           | Marion County Housing Authority                         | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | 3,982                                   | 1,032                     | 1.475              | 1,032                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2598           | Marion County Housing Authority                         | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 3,034                                   | 0                         | 942                | 0,002                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2598           | Marion County Housing Authority                         | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (611)                                   | 0                         | (20)               | ) 0                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2599           | South Suburban Sanitary District                        | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 3,785                                   | 2,271                     | 1,514              | 1,514                          | 757                              | 0                              | 0                              | 0                              | 0                  |
| 2599           | South Suburban Sanitary District                        | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (1,966)                                 | (510)                     | (728)              | (510)                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2599           | South Suburban Sanitary District                        | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 5,387                                   | ` o´                      | 1,671              | o o                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2599           | South Suburban Sanitary District                        | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (701)                                   | 0                         | (23)               | ) 0                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2600           | Winston-Dillard Water District                          | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 3,462                                   | 2,077                     | 1,385              | 1,385                          | 692                              | 0                              | 0                              | 0                              | 0                  |
| 2600           | Winston-Dillard Water District                          | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (2,251)                                 | (583)                     | (834)              | (583)                          | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2600           | Winston-Dillard Water District                          | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 2,317                                   | 0                         | 719                | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2600           | Winston-Dillard Water District                          | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | 349                                     | 0                         | 10                 | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2601           | Baker Valley Irrigation District                        | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 479                                     | 287                       | 192                | 192                            | 95                               | 0                              | 0                              | 0                              | 0                  |
| 2601           | Baker Valley Irrigation District                        | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (1,168)                                 | (302)                     |                    |                                |                                  | 0                              | 0                              | 0                              | 0                  |
| 2601           | Baker Valley Irrigation District                        | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 227                                     | 0                         | 71                 | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2601           | Baker Valley Irrigation District                        | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | 2                                       | 0                         | 0                  | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2602           | Aumsville Rural Fire Protection District                | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | (5,601)                                 | (3,361)                   |                    |                                | (1,121)                          | 0                              | 0                              | 0                              | 0                  |
| 2602           | Aumsville Rural Fire Protection District                | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | 3,160                                   | 820                       |                    | 820                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2602           | Aumsville Rural Fire Protection District                | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 740                                     | 0                         | 230                | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2602           | Aumsville Rural Fire Protection District                | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (398)                                   | 0                         | (14)               |                                | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2603           | Corbett Water District                                  | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | (2,264)                                 | (1,358)                   |                    |                                |                                  | 0                              | 0                              | 0                              | 0                  |
| 2603           | Corbett Water District                                  | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | 2,582                                   | 670                       |                    | 670                            | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2603           | Corbett Water District                                  | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 1,073                                   | 0                         | 333                | 0                              | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2603           | Corbett Water District                                  | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (4)                                     | 0                         | (1)                |                                | 0                                | 0                              | 0                              | 0                              | 0                  |
| 2604           | Netarts-Oceanside Sanitary District                     | 6/30/2021                   | Proportion                   | 2.5           | 1.5           | 522                                     | 313                       |                    |                                | 104                              | 0                              | 0                              | 0                              | 0                  |
| 2604           | Netarts-Oceanside Sanitary District                     | 6/30/2020                   | Proportion                   | 2.7           | 0.7           | (591)                                   | (153)                     |                    |                                |                                  | 0                              | · ·                            | 0                              | 0                  |
| 2604           | Netarts-Oceanside Sanitary District                     | 6/30/2019                   | Proportion                   | 2.9           | 0.0           | 146                                     | 0                         | 46                 | 0                              | 0                                | 0                              | •                              | 0                              | 0                  |
| 2604           | Netarts-Oceanside Sanitary District                     | 6/30/2018                   | Proportion                   | 3.1           | 0.0           | (80)                                    | 0                         |                    | ) 0                            | 0                                | 0                              | 0                              | 0                              |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date  |                    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|---|-----------------------------|--------------------------|------------|------------|---------------------|-------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |   | Period for Initial          |                          |            |            | Original Balance of | Balance of        | Measurement Period |                                   |                                   | Measurement Period                | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name   | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow)  | Expense            | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2605         | Scio Fire District  | 6/30/2021                   | Proportion               | 2.5        | 1.5<br>0.7 | (6,310)             | (3,786)           |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2605<br>2605 | Scio Fire District Scio Fire District   | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7<br>2.9 | 0.7        | (466)<br>(963)      | (120)<br>0        |                    |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2605         | Scio Fire District  | 6/30/2019                   | Proportion               | 3.1        | 0.0        | (464)               | 0                 | (299)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2606         | West Valley Housing Authority   | 6/30/2011                   | Proportion               | 2.5        | 1.5        | 9,507               | 5,704             | 3,803              | 3,803                             | 1.901                             | 0                                 | 0                                 | 0                                 | (                  |
| 2606         | West Valley Housing Authority   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1.341               | 347               | 497                | 3,003                             | 1,301                             | 0                                 | 0                                 | 0                                 | (                  |
| 2606         | West Valley Housing Authority   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (7,765)             | 0                 | (2,409)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2606         | West Valley Housing Authority   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 432                 | 0                 | 15                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2607         | Hoodland Fire District 74   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,026)             | (1,816)           |                    | (1,210)                           | (606)                             | 0                                 | 0                                 | 0                                 | (                  |
| 2607         | Hoodland Fire District 74   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 19,253              | 4,991             | 7,131              | 4,991                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2607         | Hoodland Fire District 74   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (5,241)             | 0                 |                    |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2607         | Hoodland Fire District 74   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (199)               | 0                 | (7)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2608         | Gaston Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (628)               | (377)             | (251)              | (251)                             | (126)                             | 0                                 | 0                                 | 0                                 | (                  |
| 2608         | Gaston Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,528               | 396               | 566                | 396                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2608         | Gaston Rural Fire Protection District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 676                 | 0                 | 210                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2608         | Gaston Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 207                 | 0                 | 6                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2610         | Turner Fire District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (8,475)             | (5,085)           |                    |                                   | (1,695)                           | 0                                 | 0                                 | 0                                 | C                  |
| 2610         | Turner Fire District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 5,716               | 1,482             | 2,117              | 1,482                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2610         | Turner Fire District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,890               | 0                 | 586                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2610         | Turner Fire District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (138)               | 0                 | (3)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2612         | Community Services Consortium   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (45,835)            | (27,501)          | (18,334)           |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2612         | Community Services Consortium   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (8,972)             | (2,326)           |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2612         | Community Services Consortium   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 28,884              | 0                 | 8,964              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2612         | Community Services Consortium   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (532)               | 0                 | (16)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2613         | Polk Soil & Water Conservation District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (851)               | (511)             |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2613         | Polk Soil & Water Conservation District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,490               | 646<br>0          | 922                | 646<br>0                          | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2613<br>2613 | Polk Soil & Water Conservation District Polk Soil & Water Conservation District | 6/30/2019<br>6/30/2018      | Proportion               | 2.9<br>3.1 | 0.0<br>0.0 | 788<br>107          | 0                 | 244<br>2           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2617         | Clean Water Services  | 6/30/2016                   | Proportion<br>Proportion | 2.5        | 1.5        | (15,668)            | (9,401)           |                    | •                                 | •                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2617         | Clean Water Services  | 6/30/2020                   | Proportion               | 2.5        | 0.7        | (292,277)           | (9,401)           |                    | (75,775)                          |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2617         | Clean Water Services  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 375,386             | (75,775)          | 116,500            | (73,773)                          | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2617         | Clean Water Services  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (31,602)            | 0                 | (1,020)            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2618         | Estacada Cemetery District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (31,002)            | 266               | 178                | 178                               | 88                                | 0                                 | 0                                 | 0                                 | (                  |
| 2618         | Estacada Cemetery District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 384                 | 100               | 142                | 100                               | 00                                | 0                                 | 0                                 | 0                                 | (                  |
| 2618         | Estacada Cemetery District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 235                 | 0                 | 73                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2618         | Estacada Cemetery District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (175)               | 0                 | (7)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2620         | Jackson County Fire District 4  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,081)             | (1,849)           |                    |                                   | (617)                             | 0                                 | 0                                 | 0                                 | (                  |
| 2620         | Jackson County Fire District 4  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,117               | 289               | 414                | 289                               | ` ó                               | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2620         | Jackson County Fire District 4  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 7,579               | 0                 | 2,353              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2620         | Jackson County Fire District 4  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (167)               | 0                 | (5)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2623         | Evans Valley Fire District 6  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2623         | Evans Valley Fire District 6  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,074               | 278               | 398                | 278                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2623         | Evans Valley Fire District 6  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 455                 | 0                 | 141                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2623         | Evans Valley Fire District 6  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 136                 | 0                 | 4                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2624         | Klamath Vector Control  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2624         | Klamath Vector Control  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 965                 | 251               | 357                | 251                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2624         | Klamath Vector Control  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 553                 | 0                 | 171                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2624         | Klamath Vector Control  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (77)                | 0                 | (2)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2625         | Port of Newport   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (12,306)            | (7,384)           | (4,922)            |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2625         | Port of Newport   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,656)             | (688)             |                    |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2625         | Port of Newport   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 4,723               | 0                 | 1,465              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2625         | Port of Newport   | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0.0<br>1.5 | (2,148)<br>(46,778) | (20.007)          | (69)               |                                   | •                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2626<br>2626 | Tillamook Peoples Utility District  | 6/30/2021                   | Proportion               | 2.5        | 1.5<br>0.7 | (46,778)<br>13,691  | (28,067)<br>3,549 | (18,711)<br>5,071  | (18,711)<br>3,549                 | (9,356)                           | 0                                 | 0                                 | 0                                 | (                  |
| 2626         | Tillamook Peoples Utility District Tillamook Peoples Utility District           | 6/30/2020<br>6/30/2019      | Proportion               | 2.7        | 0.7        | 13,691<br>14,786    | 3,549             | 5,071<br>4,588     | 3,549                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2626         | Tillamook Peoples Utility District Tillamook Peoples Utility District           | 6/30/2019                   | Proportion<br>Proportion | 2.9<br>3.1 | 0.0        | (5,093)             | 0                 | 4,588 (164)        | -                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2628         | McKenzie Fire And Rescue  | 6/30/2018                   | Proportion<br>Proportion | 2.5        | 1.5        | (5,093)             | 96                | (164)              | 64                                | 32                                | 0                                 | 0                                 | 0                                 | (                  |
| 2628         | McKenzie Fire And Rescue  | 6/30/2020                   | Proportion               | 2.5        | 0.7        | 3,486               | 904               | 1,291              | 904                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2628         | McKenzie Fire And Rescue  | 6/30/2019                   | Proportion               | 2.7        | 0.7        | (411)               | 904               | (127)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
|              | INDIANTED I II D AND INCOUNT  | 0/30/2019                   | i iopoition              | 2.0        | 0.0        | (411)               | U                 | (121)              |                                   | U                                 | U                                 | U                                 | U                                 | ,                  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|------------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            |            | Original Balance of | Balance of       | Measurement Period                |                                   |                                   | Measurement Period             |                                   |                                   | Recognized in      |
| Number       | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                     | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2630         | Sheridan Fire District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,123)             | (1,874)          | (1,249)                           |                                   | (625)                             | 0                              | 0                                 | 0                                 | 0                  |
| 2630         | Sheridan Fire District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 5,815               | 1,507            | 2,154                             | 1,507                             | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2630         | Sheridan Fire District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (159)               | 0                | (49)                              |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2630         | Sheridan Fire District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (5)                 | 0                | 0                                 | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2631         | Arch Cape Water-Sanitary District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 509                 | 305              | 204                               | 204                               | 101                               | 0                              | 0                                 | 0                                 | 0                  |
| 2631<br>2631 | Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District  | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7<br>2.9 | 0.7<br>0.0 | (1,652)<br>365      | (428)            | (612)<br>113                      | (428)                             | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2631         | Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District  | 6/30/2018                   | Proportion               | 2.9<br>3.1 | 0.0        | (15)                | 0                | 113                               | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2633         | Port of Cascade Locks  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (9,010)             | (5,406)          | (3,604)                           | •                                 | •                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2633         | Port of Cascade Looks  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,573               | 927              | 1,323                             | 927                               | (1,002)                           | 0                              | 0                                 | 0                                 | 0                  |
| 2633         | Port of Cascade Locks  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 5.332               | 0                | 1.654                             | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2633         | Port of Cascade Locks  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (395)               | ő                | (14)                              |                                   | ő                                 | Ö                              | 0                                 | 0                                 | 0                  |
| 2637         | Northeast Oregon Housing Authority   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,673)             | (1,604)          | (1,069)                           | (1,069)                           | (535)                             | 0                              | 0                                 | 0                                 | 0                  |
| 2637         | Northeast Oregon Housing Authority   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 7,647               | 1,983            | 2,832                             | 1,983                             | ` 0                               | 0                              | 0                                 | 0                                 | 0                  |
| 2637         | Northeast Oregon Housing Authority   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 7,121               | 0                | 2,209                             | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2637         | Northeast Oregon Housing Authority   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (457)               | 0                | (16)                              |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2638         | North Douglas County Fire and EMS  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,757)             | (1,054)          | (703)                             |                                   |                                   | 0                              | 0                                 | 0                                 | 0                  |
| 2638         | North Douglas County Fire and EMS  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (638)               | (166)            | (236)                             | (166)                             |                                   | 0                              | 0                                 | 0                                 | 0                  |
| 2638         | North Douglas County Fire and EMS  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 139                 | 0                | 43                                | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2638         | North Douglas County Fire and EMS  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (139)               | 0                | (4)                               |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2641         | Suburban East Salem Water District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 837                 | 502              | 335                               | 335                               | 167                               | 0                              | 0                                 | 0                                 | 0                  |
| 2641<br>2641 | Suburban East Salem Water District   | 6/30/2020                   | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | (2,873)             | (745)            | (1,064)                           |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2641         | Suburban East Salem Water District Suburban East Salem Water District                                      | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1 | 0.0        | (540)<br>(418)      | 0                | (168)<br>(13)                     |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2642         | Dexter Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (410)               | 0                | (13)                              | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2642         | Dexter Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 902                 | 234              | 334                               | 234                               | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2642         | Dexter Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 478                 | 0                | 148                               | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2642         | Dexter Rural Fire Protection District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 11                  | 0                | 0                                 | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2643         | Sweet Home Cemetery  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 309                 | 185              | 124                               | 124                               | 61                                | 0                              | 0                                 | 0                                 | 0                  |
| 2643         | Sweet Home Cemetery  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (110)               | (28)             | (41)                              | (28)                              | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2643         | Sweet Home Cemetery  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 615                 | 0                | 191                               | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2643         | Sweet Home Cemetery  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (212)               | 0                | (8)                               |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2644         | Lakeside Water District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 25                  | 15               | 10                                | 10                                | 5                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2644         | Lakeside Water District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,322               | 342              | 490                               | 342                               | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2644         | Lakeside Water District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,757)             | 0                | (545)                             |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2644         | Lakeside Water District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 212                 | (542)            | 8 (240)                           | 0 (242)                           | 0 (474)                           | 0                              | 0                                 | 0                                 | 0                  |
| 2645<br>2645 | Chiloquin Agency Lake Rural Fire Protection District Chiloquin Agency Lake Rural Fire Protection District  | 6/30/2021<br>6/30/2020      | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (855)<br>(633)      | (513)            | (342)                             |                                   |                                   | 0                              | 0                                 | 0                                 | 0                  |
| 2645         | Chiloquin Agency Lake Rural Fire Protection District  Chiloquin Agency Lake Rural Fire Protection District | 6/30/2019                   | Proportion<br>Proportion | 2.7        | 0.7        | 2,908               | (165)            | 902                               | (165)                             | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2645         | Chiloquin Agency Lake Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 2,908               | 0                | 13                                | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2646         | Keno Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (10,098)            | (6,059)          | (4,039)                           | •                                 | •                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2646         | Keno Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                | 0,000,                            | 0,000,                            | (2,020)                           | 0                              | 0                                 | 0                                 | 0                  |
| 2646         | Keno Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 222                 | 0                | 68                                | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2646         | Keno Rural Fire Protection District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 861                 | 0                | 27                                | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2647         | Crooked River Ranch Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (13)                | (8)              | (5)                               | (5)                               | (3)                               | 0                              | 0                                 | 0                                 | 0                  |
| 2647         | Crooked River Ranch Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,559               | 663              | 948                               | 663                               | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2647         | Crooked River Ranch Rural Fire Protection District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,594               | 0                | 1,116                             | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2647         | Crooked River Ranch Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (98)                | 0                | (2)                               |                                   | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2648         | Black Butte Ranch Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (22,296)            | (13,378)         | (8,918)                           |                                   | (4,460)                           | 0                              | 0                                 | 0                                 | 0                  |
| 2648         | Black Butte Ranch Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 6,934               | 1,798            | 2,568                             | 1,798                             | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2648         | Black Butte Ranch Rural Fire Protection District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 4,018               | 0                | 1,246                             | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2648<br>2649 | Black Butte Ranch Rural Fire Protection District<br>Colton Fire Department                                 | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 246<br>1.548        | 0<br>929         | 9<br>619                          | 0<br>619                          | 0<br>310                          | 0                              | 0                                 | 0                                 | 0                  |
| 2649         | Colton Fire Department Colton Fire Department  | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | 1,548<br>3.824      | 929<br>992       | 1.416                             | 619<br>992                        | 310                               | 0                              | 0                                 | 0                                 | 0                  |
| 2649<br>2649 | Colton Fire Department Colton Fire Department  | 6/30/2020                   | Proportion<br>Proportion | 2.7        | 0.7        | (3,675)             | 992              | (1,141)                           | 992                               | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2649         | Colton Fire Department   | 6/30/2019                   | Proportion               | 3.1        | 0.0        | (3,675)             | 0                | (1,141)                           | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | 0                  |
| 2651         | Imbler Rural Fire Protection District  | 6/30/2018                   | Proportion               | 2.5        | 1.5        | 204                 | 122              | 82                                | 82                                | 40                                | 0                              | 0                                 | 0                                 | 0                  |
| 2651         | Imbler Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 233                 | 61               | 86                                | 61                                | 0                                 | 0                              | 0                                 | 0                                 | n                  |
| 2651         | Imbler Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 200                 | 01               | 0                                 | 0                                 | 0                                 | 0                              | 0                                 | 0                                 | n                  |
|              |  |                             |                          |            |            | _                   | •                | •                                 | •                                 |                                   |                                |                                   |                                   |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |  | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number | Employer Name  | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2652               | The Oregon Consortium  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | Outriow/(IIIIIow)                       | Outriow/(IIIIow)               | Cxperise 0                     | +1 Expense                       | +2 Expense                       | +3 Expense                       | T4 Expense                       | TO Expense                       | Oubsequent Expense                  |
| 2652               | The Oregon Consortium  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2652               | The Oregon Consortium  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2652               | The Oregon Consortium  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2653               | Umatilla Fire Department   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (257)                                   | (154)                          | (103)                          | (103)                            | ) (51)                           | 0                                | 0                                | 0                                | 0                                   |
| 2653               | Umatilla Fire Department   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 50                                      | 12                             | 19                             | 12                               | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2653               | Umatilla Fire Department   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 456                                     | 0                              | 142                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2653               | Umatilla Fire Department   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (464)                                   | 0                              | (14)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2657               | Mid-Willamette Valley Senior Service Agency                            | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 6,233                                   | 3,740                          |                                | 2,493                            |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2657               | Mid-Willamette Valley Senior Service Agency                            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 76,178                                  | 19,750                         | 28,214                         | 19,750                           |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2657<br>2657       | Mid-Willamette Valley Senior Service Agency                            | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 44,087                                  | 0                              | 13,683                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2659               | Mid-Willamette Valley Senior Service Agency<br>Silverton Fire District | 6/30/2018<br>6/30/2021            | Proportion                    | 3.1<br>2.5               | 1.5                    | (1,191)<br>4,271                        | 2,563                          | (39)<br>1,708                  | )<br>1,708                       | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2659               | Silverton Fire District  | 6/30/2020                         | Proportion<br>Proportion      | 2.5                      | 0.7                    | (4,203)                                 | (1,089)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2659               | Silverton Fire District  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (5,675)                                 | (1,009)                        | (1,761)                        |                                  | , ,                              | 0                                | 0                                | 0                                | 0                                   |
| 2659               | Silverton Fire District  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 983                                     | 0                              | 32                             | , 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2660               | Tualatin Valley Fire & Rescue  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (188,359)                               | (113,015)                      |                                | •                                | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2660               | Tualatin Valley Fire & Rescue  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (653,461)                               | (169,415)                      |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2660               | Tualatin Valley Fire & Rescue  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 539,614                                 | 0                              | 167,466                        | . (130,110)                      | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2660               | Tualatin Valley Fire & Rescue  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (11,790)                                | 0                              | (381)                          | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2663               | Metropolitan Area Communications Commission                            | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (5,744)                                 | (3,446)                        |                                |                                  | ) (1,148)                        | 0                                | 0                                | 0                                | 0                                   |
| 2663               | Metropolitan Area Communications Commission                            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 4,511                                   | 1,169                          |                                | 1,169                            |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2663               | Metropolitan Area Communications Commission                            | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 7,566                                   | 0                              | 2,348                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2663               | Metropolitan Area Communications Commission                            | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (147)                                   | 0                              | (6)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2664               | Applegate Valley Rural Fire Protection District 9                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (623)                                   | (374)                          |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2664               | Applegate Valley Rural Fire Protection District 9                      | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (3,917)                                 | (1,015)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2664               | Applegate Valley Rural Fire Protection District 9                      | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 4,874                                   | 0                              | 1,512                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2664               | Applegate Valley Rural Fire Protection District 9                      | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 330                                     | 0                              | 12                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2669               | Roseburg Urban Sanitary Authority                                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 909                                     | 545                            |                                | 364                              |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2669               | Roseburg Urban Sanitary Authority                                      | 6/30/2020<br>6/30/2019            | Proportion                    | 2.7<br>2.9               | 0.7<br>0.0             | (3,511)<br>(282)                        | (911)                          |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2669<br>2669       | Roseburg Urban Sanitary Authority Roseburg Urban Sanitary Authority    | 6/30/2018                         | Proportion<br>Proportion      | 2.9<br>3.1               | 0.0                    | (282)                                   | 0                              | (88)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2671               | Columbia 911 Communications District                                   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 5,077                                   | 3,046                          | 2,031                          | 2,031                            | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2671               | Columbia 911 Communications District                                   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (4,870)                                 | (1,262)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2671               | Columbia 911 Communications District                                   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 5,818                                   | (1,202)                        | 1,806                          | (1,202)                          | , 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2671               | Columbia 911 Communications District                                   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (224)                                   | 0                              | (8)                            | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2672               | Rockwood Water PUD   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (1,644)                                 | (986)                          |                                |                                  | ) (328)                          | 0                                | 0                                | 0                                | 0                                   |
| 2672               | Rockwood Water PUD   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (7,882)                                 | (2,044)                        | (2,919)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2672               | Rockwood Water PUD   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 11,356                                  | 0                              | 3,524                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2672               | Rockwood Water PUD   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (1,285)                                 | 0                              | (40)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2673               | Port Orford Library  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 176                                     | 106                            | 70                             | 70                               |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2673               | Port Orford Library  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (246)                                   | (64)                           | (91)                           |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2673               | Port Orford Library  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 12                                      | 0                              | 4                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2673               | Port Orford Library  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (178)                                   | 0                              | (7)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2674<br>2674       | Nestucca Rural Fire District   | 6/30/2021                         | Proportion                    | 2.5<br>2.7               | 1.5<br>0.7             | 216<br>945                              | 130<br>245                     | 86<br>350                      | 86                               |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2674               | Nestucca Rural Fire District Nestucca Rural Fire District              | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 1,116                                   | 245                            | 346                            | 245                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2674               | Nestucca Rural Fire District   | 6/30/2019<br>6/30/2018            | Proportion<br>Proportion      | 3.1                      | 0.0                    | (183)                                   | 0                              | (6)                            | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2674               | Woodburn Fire District   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (2,907)                                 | (1,744)                        |                                | , -                              | -                                | 0                                | 0                                | 0                                | 0                                   |
| 2676               | Woodburn Fire District   | 6/30/2020                         | Proportion                    | 2.5                      | 0.7                    | 26.166                                  | 6,784                          | 9.691                          | 6,784                            |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2676               | Woodburn Fire District   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (45,954)                                | 0,704                          | (14,262)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2676               | Woodburn Fire District   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 3,309                                   | 0                              | 108                            | , 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2678               | Central Oregon Regional Housing Authority                              | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (15,353)                                | (9,212)                        |                                | (6,141)                          | ) (3,071)                        | 0                                | 0                                | 0                                | 0                                   |
| 2678               | Central Oregon Regional Housing Authority                              | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 994                                     | 258                            | 368                            | 258                              |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2678               | Central Oregon Regional Housing Authority                              | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 8,464                                   | 0                              | 2,626                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2678               | Central Oregon Regional Housing Authority                              | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,165                                   | 0                              | 37                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2679               | Columbia River Public Utility District                                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (13,217)                                | (7,930)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2679               | Columbia River Public Utility District                                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (16,493)                                | (4,275)                        |                                |                                  | ) 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2679               | Columbia River Public Utility District                                 | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 24,712                                  | 0                              | 7,670                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2679               | Columbia River Public Utility District                                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 6,182                                   | 0                              | 200                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                  | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|------------|------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            |            |                  | Balance of       | Measurement Period                |                                   |                                   |                                   |                                   |                                   | Recognized in      |
|              | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow) | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2681         | Cloverdale Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (114)            | (68)             | (46)                              |                                   | (22)                              | 0                                 | 0                                 | 0                                 | 0                  |
| 2681<br>2681 | Cloverdale Rural Fire Protection District Cloverdale Rural Fire Protection District  | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7<br>2.9 | 0.7<br>0.0 | (1,939)          | (503)            | (718)<br>(56)                     |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2681         | Cloverdale Rural Fire Protection District  Cloverdale Rural Fire Protection District | 6/30/2019                   | Proportion               | 3.1        | 0.0        | (182)<br>80      | 0                | (56)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2684         | Parkdale Fire District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (62)             | (37)             | (25)                              | -                                 | •                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Parkdale Fire District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,752)          | (714)            | (1,019)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
|              | Parkdale Fire District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,057            | (114)            | 329                               | (714)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2684         | Parkdale Fire District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (196)            | 0                | (7)                               | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Oregon Community College Association   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 258              | 155              | 103                               | 103                               | 52                                | 0                                 | 0                                 | 0                                 | 0                  |
|              | Oregon Community College Association   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,217            | 1,093            | 1,562                             | 1,093                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Oregon Community College Association   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,386)          | 0                | (430)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2685         | Oregon Community College Association   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 26               | 0                | ` 2 <sup>'</sup>                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2686         | Weston Cemetery  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2686         | Weston Cemetery  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 225              | 59               | 83                                | 59                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2686         | Weston Cemetery  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 12               | 0                | 4                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2686         | Weston Cemetery  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 90               | 0                | 3                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2687         | Columbia Drainage Vector Control District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 646              | 388              | 258                               | 258                               | 130                               | 0                                 | 0                                 | 0                                 | 0                  |
|              | Columbia Drainage Vector Control District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,162            | 560              | 801                               | 560                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2687         | Columbia Drainage Vector Control District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,794)          | 0                | (556)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Columbia Drainage Vector Control District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 524              | 0                | 17                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Polk County Fire District 1  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 1,312            | 787              | 525                               | 525                               | 262                               | 0                                 | 0                                 | 0                                 | 0                  |
|              | Polk County Fire District 1  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (5,090)          | (1,320)          | (1,885)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2688         | Polk County Fire District 1  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 2,920            | 0                | 906                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2688<br>2689 | Polk County Fire District 1 Redmond Area Park & Recreation District                  | 6/30/2018<br>6/30/2021      | Proportion               | 3.1<br>2.5 | 0.0<br>1.5 | (653)<br>(4,630) | (2.778)          | (20)                              |                                   | 0 (036)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2689         | Redmond Area Park & Recreation District  Redmond Area Park & Recreation District     | 6/30/2021                   | Proportion<br>Proportion | 2.5        | 0.7        | 6.247            | (2,778)<br>1,619 | (1,852)<br>2,314                  | (1,852)<br>1,619                  | (926)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2689         | Redmond Area Park & Recreation District  Redmond Area Park & Recreation District     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,855            | 1,019            | 2,314<br>575                      | 1,019                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2689         | Redmond Area Park & Recreation District  | 6/30/2019                   | Proportion               | 3.1        | 0.0        | 82               | 0                | 4                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Siuslaw Public Library   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 830              | 498              | 332                               | 332                               | 166                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2692         | Siuslaw Public Library   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (83)             | (21)             | (31)                              |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
|              | Siuslaw Public Library   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 781              | 0                | 243                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2692         | Siuslaw Public Library   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 4                | 0                | 1                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | City-County Insurance Services   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (649)            | (389)            | (260)                             |                                   | (129)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2693         | City-County Insurance Services   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 15,851           | 4,109            | 5.871                             | 4,109                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2693         | City-County Insurance Services   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 17,129           | 0                | 5,315                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2693         | City-County Insurance Services   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (2,655)          | 0                | (87)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2694         | Philomath Fire Department  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,303)          | (1,382)          | (921)                             | (921)                             | (461)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2694         | Philomath Fire Department  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,330            | 1,122            | 1,604                             | 1,122                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2694         | Philomath Fire Department  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,328            | 0                | 1,032                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2694         | Philomath Fire Department  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (143)            | 0                | (5)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Washington County Consolidated Communications Agency                                 | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (19,553)         | (11,732)         | (7,821)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2695         | Washington County Consolidated Communications Agency                                 | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (14,304)         | (3,708)          | (5,298)                           | (3,708)                           |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2695         | Washington County Consolidated Communications Agency                                 | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 45,077           | 0                | 13,989                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2695         | Washington County Consolidated Communications Agency                                 | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (192)            | 0                | (6)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2696         | Stayton Fire District  | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | 478<br>(6.443)   | 287              | 191                               | 191                               | 96<br>0                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2696         | Stayton Fire District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        |                  | (1,671)          | (2,386)                           | (1,671)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2696<br>2696 | Stayton Fire District  | 6/30/2019<br>6/30/2018      | Proportion               | 2.9<br>3.1 | 0.0        | (1,067)          | 0                | (331)                             | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2698         | Stayton Fire District Halsey Shedd Rural Fire Protection District                    | 6/30/2018                   | Proportion<br>Proportion | 2.5        | 1.5        | (414)<br>91      | 55               | (12)<br>36                        | 36                                | 19                                | 0                                 | 0                                 | 0                                 | 0                  |
| 2698         | Halsey Shedd Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.5        | 0.7        | 629              | 163              | 233                               | 163                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2698         | Halsey Shedd Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.7        | 0.7        | 1.066            | 163              | 330                               | 103                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2698         | Halsey Shedd Rural Fire Protection District  | 6/30/2019                   | Proportion               | 3.1        | 0.0        | (236)            | 0                | (8)                               | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2699         | Chetco Library Board   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 299              | 179              | 120                               | 120                               | 59                                | 0                                 | 0                                 | 0                                 | 0                  |
| 2699         | Chetco Library Board   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (64)             | (16)             | (24)                              |                                   |                                   | n                                 | 0                                 | 0                                 | n                  |
|              | Chetco Library Board   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,571            | (10)             | 487                               | (10)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2699         | Chetco Library Board   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (109)            | 0                | (4)                               | -                                 | n                                 | n                                 | n                                 | 0                                 | n                  |
|              | Lowell Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 63               | 38               | 25                                | 25                                | 13                                | 0                                 | 0                                 | 0                                 | 0                  |
| 2700         | Lowell Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 747              | 193              | 277                               | 193                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2700         | Lowell Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 907              | 0                | 281                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2100         |  |                             |                          |            |            |                  |                  |                                   |                                   |                                   |                                   |                                   |                                   |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date   | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)  |
|--------------|--|-----------------------------|--------------------------|------------|------------|---------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------|
| Employer     |  | Period for Initial          |                          |            |            | Original Balance of | Balance of         | Measurement Period                |                                   | Measurement Period                | Measurement Period                |                                   | Measurement Period                | Recognized in     |
| Number       | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow)   | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expens |
| 2701<br>2701 | Sisters-Camp Sherman Rural Fire Protection District<br>Sisters-Camp Sherman Rural Fire Protection District | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | (15,341)<br>(5,618) | (9,205)<br>(1,456) | (6,136)<br>(2,081)                |                                   |                                   | 0                                 | 0                                 | 0                                 |                   |
| 2701         | Sisters-Camp Sherman Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.7        | 0.7        | 9,629               | (1,456)            | 2,989                             | (1,450)                           | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2701         | Sisters-Camp Sherman Rural Fire Protection District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 410                 | 0                  | 14                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2702         | Banks Fire District 13   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 1,128               | 677                | 451                               | 451                               | 226                               | 0                                 | 0                                 | 0                                 |                   |
| 2702         | Banks Fire District 13   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2.081               | 539                | 771                               | 539                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2702         | Banks Fire District 13   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 2,193               | 0                  | 681                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2702         | Banks Fire District 13   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (612)               | 0                  | (21)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2704         | Clatsop County 4-H District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,474)             | (2,084)            | (1,390)                           | (1,390)                           | (694)                             | 0                                 | 0                                 | 0                                 |                   |
| 2705         | Lebanon Fire District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 3,990               | 2,394              | 1,596                             | 1,596                             | 798                               | 0                                 | 0                                 | 0                                 |                   |
| 2705         | Lebanon Fire District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (37,092)            | (9,616)            | (13,738)                          |                                   |                                   | 0                                 | 0                                 | 0                                 |                   |
| 2705         | Lebanon Fire District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 40,221              | 0                  | 12,483                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2705         | Lebanon Fire District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (2,895)             | 0                  | (93)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2707         | Clatskanie Library   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 754                 | 452                | 302                               | 302                               | 150                               | 0                                 | 0                                 | 0                                 |                   |
| 2707         | Clatskanie Library   | 6/30/2020                   | Proportion               | 2.7        | 0.7<br>0.0 | 1,006               | 260                | 373                               | 260                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2707<br>2707 | Clatskanie Library   | 6/30/2019                   | Proportion               | 2.9<br>3.1 | 0.0        | (115)               | 0                  | (35)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2707         | Clatskanie Library<br>Scappoose Public Library   | 6/30/2018<br>6/30/2021      | Proportion               | 2.5        | 1.5        | 135<br>0            | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2709         | Scappoose Public Library Scappoose Public Library  | 6/30/2021                   | Proportion<br>Proportion | 2.5        | 0.7        | 1.652               | 428                | 612                               | 428                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2709         | Scappoose Public Library   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 865                 | 420                | 269                               | 420                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2709         | Scappoose Public Library   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (33)                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2710         | Klamath County Emergency Communications District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (14,495)            | (8,697)            | (5,798)                           | •                                 | (2,899)                           | 0                                 | 0                                 | 0                                 |                   |
| 2710         | Klamath County Emergency Communications District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (3,020)             | (782)              | (1,119)                           |                                   | (2,000)                           | 0                                 | 0                                 | 0                                 |                   |
| 2710         | Klamath County Emergency Communications District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 4.600               | 0                  | 1,428                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2710         | Klamath County Emergency Communications District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (511)               | 0                  | (16)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2712         | Jefferson County EMS   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,140)             | (684)              | (456)                             | (456)                             | (228)                             | 0                                 | 0                                 | 0                                 |                   |
| 2712         | Jefferson County EMS   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,355               | 1,129              | 1,613                             | 1,129                             | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2712         | Jefferson County EMS   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,776               | 0                  | 552                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2712         | Jefferson County EMS   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (341)               | 0                  | (11)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2713         | Port of Tillamook Bay  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (13,086)            | (7,852)            | (5,234)                           |                                   | , , ,                             | 0                                 | 0                                 | 0                                 |                   |
| 2713         | Port of Tillamook Bay  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (3,843)             | (997)              | (1,423)                           | (997)                             | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2713         | Port of Tillamook Bay  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 10,545              | 0                  | 3,273                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2713<br>2714 | Port of Tillamook Bay  | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0.0<br>1.5 | (1,182)<br>329      | 0<br>197           | (39)<br>132                       | 0<br>132                          | 0<br>65                           | 0                                 | 0                                 | 0                                 |                   |
| 2714         | Winchester Bay Sanitary District<br>Winchester Bay Sanitary District                                       | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 0.7        | (454)               | (118)              | (168)                             | (118)                             | 00                                | 0                                 | 0                                 | 0                                 |                   |
| 2714         | Winchester Bay Sanitary District Winchester Bay Sanitary District  | 6/30/2019                   | Proportion               | 2.7        | 0.7        | (311)               | (110)              | (97)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2714         | Winchester Bay Sanitary District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 262                 | 0                  | (97)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2715         | Jackson County Fire District 3   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 38.740              | 23.244             | 15.496                            | 15.496                            | 7.748                             | 0                                 | 0                                 | 0                                 |                   |
| 2715         | Jackson County Fire District 3   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (67,379)            | (17,469)           | (24,955)                          | (17,469)                          | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2715         | Jackson County Fire District 3   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 34,707              | 0                  | 10,771                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2715         | Jackson County Fire District 3   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (3,518)             | 0                  | (113)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2716         | Neskowin Water District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (33)                | (20)               | (13)                              |                                   | (7)                               | 0                                 | 0                                 | 0                                 |                   |
| 2716         | Neskowin Water District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 2,001               | 519                | 741                               | 519                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2716         | Neskowin Water District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,171               | 0                  | 363                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2716         | Neskowin Water District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (46)                | 0                  | (1)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2717         | Ice Fountain Water District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 2,794               | 1,676              | 1,118                             | 1,118                             | 558                               | 0                                 | 0                                 | 0                                 |                   |
| 2717         | Ice Fountain Water District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (4,601)             | (1,193)            | (1,704)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2717         | Ice Fountain Water District  | 6/30/2019                   | Proportion               | 2.9<br>3.1 | 0.0        | 3,017               | 0                  | 937                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2717<br>2718 | Ice Fountain Water District Curry Library  | 6/30/2018<br>6/30/2021      | Proportion<br>Proportion | 2.5        | 0.0<br>1.5 | (23)                | 0                  | (2)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2718         | Curry Library  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,026               | 1,044              | 1,491                             | 1,044                             | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2718         | Curry Library  | 6/30/2019                   | Proportion               | 2.7        | 0.0        | (1,507)             | 1,044              | (467)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2718         | Curry Library  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 213                 | 0                  | (407)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2721         | Klamath Housing Authority  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 756                 | 454                | 302                               | 302                               | 152                               | 0                                 | 0                                 | 0                                 |                   |
| 2721         | Klamath Housing Authority  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,839               | 477                | 681                               | 477                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2721         | Klamath Housing Authority  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,640               | 0                  | 508                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2721         | Klamath Housing Authority  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (321)               | 0                  | (9)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                   |
| 2722         | Tillamook 9-1-1  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 462                 | 277                | 185                               | 185                               | 92                                | 0                                 | 0                                 | 0                                 |                   |
| 2722         | Tillamook 9-1-1  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,681               | 955                | 1,363                             | 955                               | 0                                 | 0                                 | 0                                 | 0                                 |                   |
|              |  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,587               | 0                  | 493                               | 0                                 |                                   | 0                                 | 0                                 | 0                                 |                   |



Exhibit F

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

June 30, 2022 Measurement Date

| 2722 Tille 2724 Nef 2724 Nef 2724 Nef 2724 Nef 2725 We 2725 We 2725 We 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Um 2732 Um 2732 Um 2733 Wie 2733 See 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca  | imployer Name  illamook 9-1-1 lehalem Bay Wastewater Agency Vest Valley Fire District Vest Valley Fire District Vest Valley Fire District Vest Valley Fire District amhill Communications Agency axim County Library District aker County Library District aker County Library District aker County Library District aker County Fire District 2 louglas County Fire District 2 landy Utility Board   | Period for Initial Recognition 6/30/2018 6/30/2021 6/30/2021 6/30/2020 6/30/2019 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2020 6/30/2021 6/30/2021 6/30/2020 6/30/2020 6/30/2021 6/30/2021 6/30/2021 6/30/2021 6/30/2021 6/30/2020 6/30/2018 6/30/2021 6/30/2020                        | Deferral Proportion | exportization Period  3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 | Period 0.0 1.5 0.7 0.0 0.0 1.5 0.7 0.0 0.0 1.5 0.7 0.0 0.0 1.5 0.7 0.0 0.0 1.5 0.7 0.0 0.0 1.5 0.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 | Original Balance of Outflow/(Inflow)  130 (6.272) 4,242 3,205 40 0 22,637 (11,122) 1,197 2,094 (1,282) 5,743 889 (8,726) (286) 6,606 (129) 43,498 (4,751)                 | Balance of Outflow/(Inflow)  0 (3,763) 1,100 0 0 5,869 0 0 1,256 (332) 0 0 (5,236) (74) 0 0 26,099 | Measurement Period Expense 4 (2,509) 1,571 995 1 0 0 8,384 (3,452) 39 838 (475) 1,783 28 (3,490) (106) 2,050 (5,509)         | +1 Expense  0 (2,509) 1,100 0 0 0 5,869 0 0 838 (332) 0 0 0 (3,490) (74)                   | Measurement Period +2 Expense 0 (1,254) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | #3 Expense    0                                     | #4 Expense   0                                  | +5 Expense  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0     | Recognized in Subsequent Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
|--|--|---|--|---|--|---|--|--|--|---|---|---|---|--|
| 2722 Tilli 2724 Nef 2724 Nef 2724 Nef 2724 Nef 2725 We 2725 We 2725 We 2725 We 2726 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Could Car 2731 Car 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2739 Sca   | illamook 9-1-1 lehalem Bay Wastewater Agency less Valley Fire District less Valley Fire District less Valley Fire District west Valley Fire District ambill Communications Agency ambilla County Fire District 2 louglas County Fire District 3 loughage County Fire Di | 6/30/2018 6/30/2021 6/30/2020 6/30/2020 6/30/2019 6/30/2019 6/30/2020 6/30/2020 6/30/2020 6/30/2020 6/30/2021 6/30/2021 6/30/2020 6/30/2020 6/30/2021 6/30/2021 6/30/2021 6/30/2021 6/30/2020 6/30/2019 6/30/2018 6/30/2021 6/30/2021 6/30/2021 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2020 6/30/2020 6/30/2020 6/30/2019 6/30/2019   | Proportion                     | 3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>0.0<br>1.5      | 130<br>(6,272)<br>4,242<br>3,205<br>40<br>0<br>22,637<br>(11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751) | (3,763)<br>1,100<br>0<br>0<br>0<br>5,869<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)<br>0  | 4<br>(2,509)<br>1,571<br>995<br>1<br>0<br>8,384<br>(3,452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050 | 0 (2,509) 1,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 0 (1,254)<br>0 0<br>0 0<br>0 0<br>0 0<br>418<br>0 0<br>0 (1,746)              | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | +4 Expense  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                  |
| 2724 Nef 2724 Nef 2724 Nef 2724 Nef 2725 We 2725 We 2725 We 2725 Yan 2726 Yan 2726 Yan 2726 Yan 2728 Bak 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Can 2733 Wie 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca   | lehalem Bay Wastewater Agency lehalem Bay Biric District lest Valley Fire District lehalem Bay Birich Bay  | 6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2019<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020 | Proportion   | 2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1  | 1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5                    | (6,272) 4,242 3,205 40 0 22,637 (11,122) 1,197 2,094 (1,282) 5,743 889 (8,726) (286) 6,606 (129) 43,498 (4,751)   | 1,100<br>0<br>0<br>5,869<br>0<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)                  | (2,509) 1,571 995 1 0 8,384 (3,452) 39 838 (475) 1,783 28 (3,490) (106) 2,050  | (2,509)<br>1,100<br>0<br>0<br>5,869<br>0<br>0<br>838<br>(332)<br>0<br>0<br>(3,490)<br>(74) | (1,254)<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>418<br>0<br>0<br>0<br>(1,746)   | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0      | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0  | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0      | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                              |
| 2724 Nef 2724 Nef 2724 Nef 2725 We 2725 We 2725 We 2725 We 2726 Yan 2726 Yan 2726 Yan 2728 Bak 2728 Bak 2728 Bak 2729 Dot 2729 Dot 2729 Dot 2729 Dot 2731 Can 2733 Wie 2733 Wie 2733 Wie 2734 See 2739 Sca                             | lehalem Bay Wastewater Agency lehalem Bay Wastewater Agency lehalem Bay Wastewater Agency Vest Valley Fire District amhill Communications Agency amhill Communications Agency amhill Communications Agency amhill Communications Agency alaker County Library District alaker County Library District alaker County Library District alaker County Library District alaker County Fire District 2 bouglas County Fire District 3 bougla | 6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2018<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020  | Proportion   | 2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5                           | 4,242<br>3,205<br>40<br>0<br>22,637<br>(11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)                   | 1,100<br>0<br>0<br>5,869<br>0<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)                  | 1,571<br>995<br>1<br>0<br>8,384<br>(3,452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050                 | 1,100<br>0<br>0<br>0<br>5,869<br>0<br>0<br>838<br>(332)<br>0<br>0<br>(3,490)<br>(74)       | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>418<br>0<br>0<br>0<br>(1,746)              | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0      | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0  | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                                   |
| 2724 Nef 2724 Nef 2725 We 2725 We 2725 We 2726 Yan 2726 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Um 2731 Car 2733 Wie 2733 Wie 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca   | lehalem Bay Wastewater Agency  Vest Valley Fire District  ambill Communications Agency  ambill Communications Agency  ambill Communications Agency  ambill Communications Agency  aker County Library District  aker County Library District  aker County Library District  aker County Library District  bouglas County Fire District 2  anby Utility Board  | 6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2021<br>6/30/2029<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021   | Proportion  | 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 2.5 2.7 2.9 3.1 3.1 3.1 3.1 3.1 3.1 3.1 3.1 3.1 3.1   | 0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0   | 3,205<br>40<br>0<br>22,637<br>(11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)                            | 0<br>0<br>5,869<br>0<br>0<br>1,256<br>(332)<br>0<br>(5,236)<br>(74)                                | 995<br>1<br>0<br>8,384<br>(3,452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050                          | 0<br>0<br>5,869<br>0<br>0<br>838<br>(332)<br>0<br>0<br>0<br>(3,490)<br>(74)                | 0<br>0<br>0<br>418<br>0<br>0<br>0<br>0<br>(1,746)                             | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0           | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0       | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                                   |
| 2724 Nef 2725 We 2725 We 2725 We 2725 We 2726 Yan 2726 Yan 2728 Bak 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Car 2733 Wie 2733 Wie 2733 Wie 2733 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea                                      | lehalem Bay Wastewater Agency Vest Valley Fire District Vest County Library District Vest County Fire District 2 Vest County Fire District 3 Vest County Fire Di | 6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2018<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2018<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020  | Proportion  | 3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5   | 40<br>0<br>22,637<br>(11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)                                     | 0<br>0<br>5,869<br>0<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)<br>0                      | 1 0<br>8.384<br>(3.452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050                                    | 5,869<br>0<br>0<br>0<br>838<br>(332)<br>0<br>0<br>(3,490)<br>(74)                          | 0<br>0<br>0<br>418<br>0<br>0<br>0<br>0<br>(1,746)                             | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0            | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                | 0<br>0<br>0<br>0<br>0<br>0   |
| 2725 We 2725 We 2725 We 2726 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2731 Car 2732 Um 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca           | Vest Valley Fire District amhill Communications Agency amhill Communications Agency amhill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District aker County Fire District 2 bouglas County Fire District 3 bouglas County F | 6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020  | Proportion   | 2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1  | 1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7   | 0<br>22,637<br>(11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)   | 0<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)<br>0   | 8,384<br>(3,452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050   | 5,869<br>0<br>0<br>838<br>(332)<br>0<br>0<br>(3,490)<br>(74)                               | 0<br>0<br>0<br>418<br>0<br>0<br>0<br>0<br>(1,746)                             | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0            | 0<br>0<br>0<br>0<br>0<br>0<br>0                     | 0<br>0<br>0<br>0<br>0<br>0   |
| 2725 We 2725 We 2726 Yar 2726 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Um 2731 Car 2731 Car 2731 Car 2731 Car 2731 Car 2731 Car 2733 Wia 2733 Wia 2733 Wia 2733 Wia 2733 Wia 2733 Wia 2733 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca 2739 Sca   | Vest Valley Fire District ambill Communications Agency ambill Communications Agency ambill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District ouglas County Fire District 2 anby Utility Board   | 6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2021<br>6/30/2029<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2029<br>6/30/2019  | Proportion  | 2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7  | (11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)  | 0<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)<br>0   | 8,384<br>(3,452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050   | 5,869<br>0<br>0<br>838<br>(332)<br>0<br>0<br>(3,490)<br>(74)                               | 0<br>0<br>418<br>0<br>0<br>0<br>0<br>(1,746)                                  | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0                | 0<br>0<br>0<br>0<br>0<br>0<br>0                 | 0<br>0<br>0<br>0<br>0<br>0<br>0                     | 0<br>0<br>0<br>0<br>0  |
| 2725 We 2725 We 2726 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Car 2733 Wie 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca                           | Vest Valley Fire District Vest Valley Fire District armhill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District ouglas County Fire District 2 anby Utility Board   | 6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2029<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2019<br>6/30/2019<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020  | Proportion  | 2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1  | 0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7   | (11,122)<br>1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)  | 0<br>0<br>1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)<br>0   | (3,452)<br>39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050  | 0<br>0<br>838<br>(332)<br>0<br>0<br>(3,490)<br>(74)  | 0<br>418<br>0<br>0<br>0<br>0<br>(1,746)                                       | 0<br>0<br>0<br>0<br>0<br>0<br>0                     | 0<br>0<br>0<br>0<br>0<br>0                      | 0<br>0<br>0<br>0<br>0                               | 0<br>0<br>0<br>0<br>0  |
| 2725 We 2726 Yar 2726 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Car 2732 Um 2732 Um 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca | Vest Valley Fire District amhill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District aker County Fire District 2 louglas County Fire District 2 lanby Utility Board  | 6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2019   | Proportion  | 3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7  | 1,197<br>2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)  | 1,256<br>(332)<br>0<br>0<br>(5,236)<br>(74)<br>0<br>0  | 39<br>838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050<br>(3)  | 838<br>(332)<br>0<br>0<br>(3,490)<br>(74)  | 418<br>0<br>0<br>0<br>0<br>(1,746)  | 0<br>0<br>0<br>0<br>0<br>0                          | 0<br>0<br>0<br>0<br>0<br>0                      | 0 0 0 0 0   | 0<br>0<br>0<br>0<br>0  |
| 2726 Yan 2728 Yar 2726 Yar 2726 Yar 2728 Bak 2728 Bak 2729 Do. 2729 Do. 2729 Do. 2729 Car 2731 Car 2731 Car 2731 Car 2731 Car 2731 Car 2731 Car 2733 Wie 2732 Um 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca   | amhill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District touglas County Fire District 2 tanby Utility Board tanby Utility Special Library District   | 6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019  | Proportion   | 2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1  | 1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7   | 2,094<br>(1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)   | (332)<br>0<br>0<br>(5,236)<br>(74)<br>0  | 838<br>(475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050<br>(3)  | (332)<br>0<br>0<br>(3,490)<br>(74)<br>0  | 0<br>0<br>0<br>(1,746)<br>0   | 0<br>0<br>0<br>0<br>0                               | 0<br>0<br>0<br>0<br>0                           | 0<br>0<br>0<br>0                                    | 0<br>0<br>0<br>0   |
| 2726 Yar 2728 Yar 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2731 Car 2732 Um 2732 Um 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca   | ramhill Communications Agency amhill Communications Agency amhill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District laker County Fire District louglas County Fire District 2 louglas County Fire District 3 louglas County Fi | 6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2019   | Proportion  | 2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7  | (1,282)<br>5,743<br>889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)  | (332)<br>0<br>0<br>(5,236)<br>(74)<br>0  | (475)<br>1,783<br>28<br>(3,490)<br>(106)<br>2,050<br>(3)   | (332)<br>0<br>0<br>(3,490)<br>(74)<br>0  | 0<br>0<br>(1,746)   | 0<br>0<br>0<br>0                                    | 0<br>0<br>0<br>0                                | 0 0   | 0<br>0<br>0<br>0   |
| 2726 Yar 2728 Bak 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2731 Car 2731 Car 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2733 See 2734 See  | amhill Communications Agency aker County Library District aker County Library District aker County Library District aker County Library District aker County Fire District touglas County Fire District 2 tanby Utility Board tanby Utility Special Library District  | 6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2020<br>6/30/2019  | Proportion   | 3.1<br>2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.0<br>1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7  | 889<br>(8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)  | 0<br>(5,236)<br>(74)<br>0<br>0   | 28<br>(3,490)<br>(106)<br>2,050<br>(3)   | (3,490)<br>(74)<br>0   | 0<br>(1,746)<br>0   | 0<br>0<br>0<br>0                                    | 0<br>0<br>0                                     | 0   | 0<br>0<br>0  |
| 2728 Bak 2728 Bak 2728 Bak 2729 Doo. 2729 Doo. 2729 Doo. 2731 Car 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2733 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca 2739 Sca   | aker County Library District aker County Fire District 2 bouglas County Fire District 2 anby Utility Board   | 6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2019   | Proportion   | 2.5<br>2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1  | 1.5<br>0.7<br>0.0<br>0.0<br>1.5<br>0.7   | (8,726)<br>(286)<br>6,606<br>(129)<br>43,498<br>(4,751)   | (5,236)<br>(74)<br>0   | (3,490)<br>(106)<br>2,050<br>(3)   | (3,490)<br>(74)<br>0   | (1,746)<br>0  | 0<br>0<br>0   | 0<br>0<br>0                                     | 0   | 0  |
| 2728 Bak 2728 Bak 2729 Bob 2729 Dob 2729 Dob 2729 Dob 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2733 Wie 2733 See 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca  | aker County Library District aker County Library District aker County Library District ouglas County Fire District 2 can by Utility Board  | 6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2018   | Proportion   | 2.7<br>2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.7<br>0.0<br>0.0<br>1.5<br>0.7<br>0.0   | (286)<br>6,606<br>(129)<br>43,498<br>(4,751)  | (74)<br>0<br>0   | (106)<br>2,050<br>(3)  | (74)   | O O   | 0   | 0   | •   | 0  |
| 2728 Bak 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2733 Wie 2733 See 2734 See 2739 Sca  | laker Counfy Library District laker County Library District louglas County Fire District 2 lanby Utility Board lanby Utility Board lanby Utility Board lanby Utility Board limatilla County Special Library District  | 6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019  | Proportion   | 2.9<br>3.1<br>2.5<br>2.7<br>2.9<br>3.1  | 0.0<br>0.0<br>1.5<br>0.7<br>0.0  | 6,606<br>(129)<br>43,498<br>(4,751)   | 0  | 2,050<br>(3)   | ` 0´   | 0   | 0   | 0   |   |  |
| 2728 Bak 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca   | aker County Library District louglas County Fire District 2 lanby Utility Board limatilla County Special Library District  | 6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2019   | Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion   | 3.1<br>2.5<br>2.7<br>2.9<br>3.1   | 0.0<br>1.5<br>0.7<br>0.0   | (129)<br>43,498<br>(4,751)  | 0  | (3)  | -  | 0   | 0   |   | 0   | 0  |
| 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2729 Dou 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca  | louglas County Fire District 2 lanby Utility Board limatilla County Special Library District  | 6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2020<br>6/30/2019  | Proportion Proportion Proportion Proportion Proportion Proportion Proportion   | 2.5<br>2.7<br>2.9<br>3.1  | 1.5<br>0.7<br>0.0  | 43,498<br>(4,751)   | •  |  |  |   | •   | 0   | 0   | 0  |
| 2729 Dou 2729 Dou 2729 Dou 2731 Car 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wia 2733 Wia 2733 Wia 2733 Wia 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca 2739 Sca  | louglas County Fire District 2 louglas County Fire District 2 louglas County Fire District 2 lanby Utility Board linatilla County Special Library District   | 6/30/2020<br>6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018   | Proportion Proportion Proportion Proportion Proportion Proportion  | 2.7<br>2.9<br>3.1   | 0.7<br>0.0   | (4,751)   | 26.099   |  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2729 Dou 2729 Dou 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2732 Um 2733 Wia 2733 Wia 2733 Wia 2733 Wia 2733 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca 2739 Sca   | louglas County Fire District 2 louglas County Fire District 2 lanby Utility Board linatilla County Special Library District  | 6/30/2019<br>6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018  | Proportion<br>Proportion<br>Proportion<br>Proportion<br>Proportion   | 2.9<br>3.1  | 0.0  |   |  | 17,399   | 17,399   | 8,700   | 0   | 0   | 0   | 0  |
| 2729 Dou 2731 Car 2731 Car 2731 Car 2731 Car 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca   | louglas County Fire District 2<br>Fanby Utility Board<br>Fanby Utility Board<br>Fanby Utility Board<br>Fanby Utility Board<br>Fanby Utility Board<br>Fantilla County Special Library District  | 6/30/2018<br>6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018   | Proportion Proportion Proportion Proportion  | 3.1   |  |   | (1,231)  | (1,760)  | (1,231)  | 0   | 0   | 0   | 0   | 0  |
| 2731 Car<br>2731 Car<br>2731 Car<br>2731 Car<br>2732 Um<br>2732 Um<br>2732 Um<br>2733 Wia<br>2733 Wia<br>2733 Wia<br>2733 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca  | amby Utility Board<br>amby Utility Board<br>amby Utility Board<br>amby Utility Board<br>Imatilla County Special Library District   | 6/30/2021<br>6/30/2020<br>6/30/2019<br>6/30/2018  | Proportion<br>Proportion<br>Proportion   |   |  | 3,411   | 0  | 1,059  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2731 Car<br>2731 Car<br>2731 Car<br>2732 Um<br>2732 Um<br>2732 Um<br>2732 Um<br>2733 Wie<br>2733 Wie<br>2733 Wie<br>2734 See<br>2734 See<br>2734 See<br>2734 See<br>2739 Sca<br>2739 Sca<br>2739 Sca   | anby Utility Board<br>anby Utility Board<br>anby Utility Board<br>Imatilla County Special Library District   | 6/30/2020<br>6/30/2019<br>6/30/2018   | Proportion<br>Proportion   | 2.5   | 0.0  | 3,687   | 0  | 120  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2731 Car<br>2731 Car<br>2732 Um<br>2732 Um<br>2732 Um<br>2733 Wie<br>2733 Wie<br>2733 Wie<br>2733 Wie<br>2734 See<br>2734 See<br>2734 See<br>2734 See<br>2739 Sca<br>2739 Sca<br>2739 Sca  | anby Utility Board<br>anby Utility Board<br>Imatilla County Special Library District   | 6/30/2019<br>6/30/2018  | Proportion   |   | 1.5  | 8,102   | 4,861  | 3,241  | 3,241  | 1,620   | 0   | 0   | 0   | 0  |
| 2731 Car<br>2732 Um<br>2732 Um<br>2732 Um<br>2733 Wia<br>2733 Wia<br>2733 Wia<br>2733 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca  | anby Utility Board<br>Imatilla County Special Library District   | 6/30/2018   |  | 2.7   | 0.7  | 164   | 42   | 61   | 42   | 0   | 0   | 0   | 0   | 0  |
| 2732 Um 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca 2739 Sca  | Imatilla County Special Library District   |   |  | 2.9   | 0.0  | 12,843  | 0  | 3,985  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2732 Um 2732 Um 2732 Um 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca 2739 Sca  |  | 6/30/2021   | Proportion   | 3.1   | 0.0  | 247   | (4.400)  | (700)  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2732 Um 2732 Um 2733 Wie 2733 Wie 2733 Wie 2734 See 2734 See 2734 See 2734 See 2734 See 2739 Sca 2739 Sca  |  | 0/00/0000   | Proportion   | 2.5<br>2.7  | 1.5<br>0.7   | (1,998)<br>66   | (1,199)<br>18  | (799)<br>24  | (799)<br>18  | (400)   | 0   | 0   | 0   | 0  |
| 2732 Um 2733 Wiid 2733 Wia 2733 Wia 2733 Wia 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2734 Sea 2739 Sca 2739 Sca  |  | 6/30/2020<br>6/30/2019  | Proportion   | 2.7   | 0.7  | 354   | 18   | 110  | 18   | 0   | 0   | 0   | 0   | 0  |
| 2733 Wia 2733 Wia 2733 Wia 2733 Wia 2733 Wa 2734 Sea 2734 Sea 2734 Sea 2739 Sca 2739 Sca 2739 Sca  | Imatilla County Special Library District<br>Imatilla County Special Library District   | 6/30/2018   | Proportion   | 3.1   | 0.0  | (208)   | 0  | (7)  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2733 Wia<br>2733 Wia<br>2733 Wia<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | Viard Memorial Park District   | 6/30/2016   | Proportion<br>Proportion   | 2.5   | 1.5  | (200)   | 0  | (1)  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2733 Wia<br>2733 Wia<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | Viard Memorial Park District   | 6/30/2020   | Proportion   | 2.7   | 0.7  | 0   | 0  | 0  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2733 Wia<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | Viard Memorial Park District   | 6/30/2019   | Proportion   | 2.9   | 0.0  | 0   | 0  | 0  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2734 Sea<br>2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | Viard Memorial Park District   | 6/30/2018   | Proportion   | 3.1   | 0.0  | 0   | 0  | 0  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2734 Sea<br>2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | eal Rock Water District  | 6/30/2021   | Proportion   | 2.5   | 1.5  | (1,167)   | (700)  | (467)  | (467)  | (233)   | 0   | 0   | 0   | 0  |
| 2734 Sea<br>2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | eal Rock Water District  | 6/30/2020   | Proportion   | 2.7   | 0.7  | (3,239)   | (839)  | (1,200)  | (839)  | 0   | 0   | 0   | 0   | 0  |
| 2734 Sea<br>2739 Sca<br>2739 Sca<br>2739 Sca   | eal Rock Water District  | 6/30/2019   | Proportion   | 2.9   | 0.0  | 2,578   | (000)  | 800  | (000)  | 0   | 0   | 0   | 0   | 0  |
| 2739 Sca<br>2739 Sca<br>2739 Sca   | eal Rock Water District  | 6/30/2018   | Proportion   | 3.1   | 0.0  | (33)  | 0  | 0  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2739 Sca<br>2739 Sca   | cappoose Rural Fire Protection District  | 6/30/2021   | Proportion   | 2.5   | 1.5  | 7.681   | 4,609  | 3.072  | 3,072  | 1,537   | 0   | 0   | 0   | 0  |
|  | cappoose Rural Fire Protection District  | 6/30/2020   | Proportion   | 2.7   | 0.7  | (6,082)   | (1,576)  | (2,253)  | (1,576)  | 0   | 0   | 0   | 0   | 0  |
|  | cappoose Rural Fire Protection District  | 6/30/2019   | Proportion   | 2.9   | 0.0  | 4,239   | ` 0  | 1,315  | , o  | 0   | 0   | 0   | 0   | 0  |
|  | cappoose Rural Fire Protection District  | 6/30/2018   | Proportion   | 3.1   | 0.0  | (702)   | 0  | (24)   | 0  | 0   | 0   | 0   | 0   | 0  |
| 2740 Nes   | leskowin Regional Sanitary Authority   | 6/30/2021   | Proportion   | 2.5   | 1.5  | 0   | 0  | 0  | 0  | 0   | 0   | 0   | 0   | 0  |
| 2740 Nes   | leskowin Regional Sanitary Authority   | 6/30/2020   | Proportion   | 2.7   | 0.7  | 1,312   | 340  | 486  | 340  | 0   | 0   | 0   | 0   | 0  |
| 2740 Nes   | leskowin Regional Sanitary Authority   | 6/30/2019   | Proportion   | 2.9   | 0.0  | 1,698   | 0  | 526  | 0  | 0   | 0   | 0   | 0   | 0  |
|  | leskowin Regional Sanitary Authority   | 6/30/2018   | Proportion   | 3.1   | 0.0  | 33  | 0  | 0  | 0  | 0   | 0   | 0   | 0   | 0  |
|  | ort of Garibaldi   | 6/30/2021   | Proportion   | 2.5   | 1.5  | 23,050  | 13,830   | 9,220  | 9,220  | 4,610   | 0   | 0   | 0   | 0  |
|  | ort of Garibaldi   | 6/30/2020   | Proportion   | 2.7   | 0.7  | 10,552  | 2,736  | 3,908  | 2,736  | 0   | 0   | 0   | 0   | 0  |
|  | ort of Garibaldi   | 6/30/2019   | Proportion   | 2.9   | 0.0  | (22,850)  | 0  | (7,092)  | 0  | 0   | 0   | 0   | 0   | 0  |
|  | ort of Garibaldi   | 6/30/2018   | Proportion   | 3.1   | 0.0  | 1,143   | 0  | 36   | 0  | 0   | 0   | 0   | 0   | 0  |
|  | mity Fire District   | 6/30/2021   | Proportion   | 2.5   | 1.5  | (742)   | (445)  | (297)  | (297)  | (148)   | 0   | 0   | 0   | 0  |
|  | mity Fire District   | 6/30/2020   | Proportion   | 2.7   | 0.7  | 5,784   | 1,500  | 2,142  | 1,500  | 0   | 0   | 0   | 0   | 0  |
|  | mity Fire District   | 6/30/2019   | Proportion   | 2.9   | 0.0  | (3,056)   | 0  | (948)  | 0  | 0   | 0   | 0   | 0   | 0  |
|  | mity Fire District   | 6/30/2018   | Proportion   | 3.1   | 0.0  | 10  | 0  | 1  | 0  | 0   | 0   | 0   | 0   | 0  |
|  |  | 6/30/2021   | Proportion   | 2.5   | 1.5  | 4,750   | 2,850  | 1,900  | 1,900  | 950   | 0   | 0   | 0   | 0  |
|  | louglas Soil & Water Conservation District   | 6/30/2020   | Proportion   | 2.7   | 0.7  | 3,894   | 1,010  | 1,442  | 1,010  | 0   | 0   | 0   | 0   | 0  |
|  | louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District   |   | Proportion   | 2.9   | 0.0  | (2,412)   | 0  | (748)  | 0  | 0   | 0   | 0   | 0   | 0  |
|  | louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District   | 6/30/2019   | Proportion   | 3.1   | 0.0  | (1,224)   | 0  | (39)   | 0  | 0   | 0   | 0   | 0   | 0  |
|  | louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District   | 6/30/2019<br>6/30/2018  |  | 2.5<br>2.7  | 1.5  | 74,856  | 44,914   | 29,942   | 29,942<br>(22,081)   | 14,972  | 0   | 0   | 0   | 0  |
| 2745 Cla<br>2745 Cla   | louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District<br>louglas Soil & Water Conservation District   | 6/30/2019   | Proportion<br>Proportion   |   | 0.7  | (85,167)  | (22,081)   | (31,543)   |  | 0   | 0   |   | 0   | ^  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|------------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            |            | Original Balance of | Balance of       | Measurement Period                |                                   |                                   |                                   | Measurement Period                |                                   | Recognized in      |
|              | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2745<br>2747 | Clackamas County Fire District   | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0.0<br>1.5 | (8,965)<br>(1,859)  | (4.445)          | (289)<br>(744)                    |                                   | (371)                             | 0                                 | 0                                 | 0                                 | Ĺ                  |
|              | Salem Housing Authority Salem Housing Authority  | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5        | 0.7        | (2,550)             | (1,115)<br>(662) | (944)                             |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2747         | Salem Housing Authority  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 7,485               | (002)            | 2,323                             | 002)                              | 0                                 | 0                                 | 0                                 | 0                                 |                    |
|              | Salem Housing Authority  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 183                 | 0                | 2,020                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2749         | Black Butte Ranch Police   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (13,891)            | (8,335)          | (5,556)                           | (5,556)                           | (2,779)                           | 0                                 | 0                                 | 0                                 | Č                  |
| 2749         | Black Butte Ranch Police   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,974               | 1,030            | 1,472                             | 1,030                             | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2749         | Black Butte Ranch Police   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (2,068)             | 0                | (642)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2749         | Black Butte Ranch Police   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 281                 | 0                | . 8                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Mist-Birkenfeld Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 2,445               | 1,467            | 978                               | 978                               | 489                               | 0                                 | 0                                 | 0                                 | (                  |
|              | Mist-Birkenfeld Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,418)             | (368)            | (525)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
|              | Mist-Birkenfeld Rural Fire Protection District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,508               | 0                | 468                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2752         | Mist-Birkenfeld Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (284)               | 0                | (8)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2753         | Linn-Benton Housing Authority  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 5,296               | 3,178            | 2,118                             |                                   | 1,060                             | 0                                 | 0                                 | 0                                 | (                  |
| 2753<br>2753 | Linn-Benton Housing Authority  | 6/30/2020                   | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | (13,351)            | (3,461)          | (4,945)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C<br>C             |
|              | Linn-Benton Housing Authority  | 6/30/2019<br>6/30/2018      | Proportion               | 2.9<br>3.1 | 0.0        | (290)<br>(735)      | 0                | (90)<br>(24)                      |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
|              | Linn-Benton Housing Authority Western Lane Ambulance District  | 6/30/2018                   | Proportion<br>Proportion | 2.5        | 1.5        | (1,143)             | (686)            | (24)                              |                                   | -                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Western Lane Ambulance District  | 6/30/2021                   | Proportion               | 2.5        | 0.7        | (1,143)             | (512)            | (733)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
|              | Western Lane Ambulance District  | 6/30/2019                   | Proportion               | 2.7        | 0.0        | 8,040               | (312)            | 2,496                             | (312)                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2754         | Western Lane Ambulance District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,182)             | 0                | (39)                              | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2757         | City of Stayton  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,948)             | (1,169)          | (779)                             |                                   | (390)                             | 0                                 | 0                                 | 0                                 | Ċ                  |
|              | City of Stayton  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (3,278)             | (850)            | (1,214)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | Ċ                  |
|              | City of Stayton  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,642               | ` o´             | 510                               | O O                               | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2757         | City of Stayton  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 15                  | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
|              | Mohawk Valley Rural Fire District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
|              | Mohawk Valley Rural Fire District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,683               | 437              | 623                               | 437                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Mohawk Valley Rural Fire District  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,328               | 0                | 412                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2758         | Mohawk Valley Rural Fire District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (345)               | 0                | (12)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2760         | Knappa Svensen Burnside Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,012)             | (607)            | (405)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | C                  |
| 2760         | Knappa Svensen Burnside Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,871)             | (485)            | (693)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | C                  |
|              | Knappa Svensen Burnside Rural Fire Protection District<br>Knappa Svensen Burnside Rural Fire Protection District | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1 | 0.0<br>0.0 | 451<br>403          | 0                | 139<br>13                         | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
|              | Clackamas River Water  | 6/30/2016                   | Proportion               | 2.5        | 1.5        | 5.738               | 3.443            | 2,295                             | 2,295                             | 1.148                             | 0                                 | 0                                 | 0                                 |                    |
| 2761         | Clackamas River Water  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (8,783)             | (2,277)          | (3,253)                           | (2,277)                           |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2761         | Clackamas River Water  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,518               | (2,277)          | 1,092                             | (2,211)                           | 0                                 | 0                                 | 0                                 | 0                                 | ď                  |
| 2761         | Clackamas River Water  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 9                   | ő                | 0,002                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 2763         | Junction City Fire Department  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (5,553)             | (3,332)          | (2,221)                           | (2,221)                           | (1,111)                           | 0                                 | 0                                 | 0                                 | Ċ                  |
| 2763         | Junction City Fire Department  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (503)               | (131)            | (186)                             | (131)                             | , o                               | 0                                 | 0                                 | 0                                 | C                  |
| 2763         | Junction City Fire Department  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 3,466               | 0                | 1,076                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2763         | Junction City Fire Department  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 272                 | 0                | 8                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2765         | Green Sanitary   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 15,390              | 9,234            | 6,156                             | 6,156                             | 3,078                             | 0                                 | 0                                 | 0                                 | C                  |
| 2765         | Green Sanitary   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (5,845)             | (1,515)          | (2,165)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | Q                  |
| 2765         | Green Sanitary   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (702)               | 0                | (218)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2765         | Green Sanitary   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (59)                | 0                | (2)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C C                |
| 2766<br>2766 | Southwest Lincoln County Water District<br>Southwest Lincoln County Water District                               | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | 701<br>(579)        | 421<br>(151)     | 280<br>(214)                      | 280<br>(151)                      | 141                               | 0                                 | 0                                 | 0                                 | (                  |
|              | Southwest Lincoln County Water District Southwest Lincoln County Water District                                  | 6/30/2019                   | Proportion               | 2.7        | 0.7        | (1,106)             | (151)            | (344)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2766         | Southwest Lincoln County Water District  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,100)             | 0                | 2                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2767         | Springfield Utility Board  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2767         | Springfield Utility Board  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
|              | Springfield Utility Board  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
|              | Springfield Utility Board  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
|              | Lake County Library District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,111)             | (1,267)          | (844)                             |                                   | (423)                             | 0                                 | 0                                 | 0                                 | (                  |
|              | Lake County Library District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,947               | 1,283            | 1,832                             | 1,283                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2768         | Lake County Library District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (1,966)             | 0                | (610)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2768         | Lake County Library District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 303                 | 0                | 9                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2771         | Harbor Water PUD   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (365)               | (219)            | (146)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2771         | Harbor Water PUD<br>Harbor Water PUD   | 6/30/2020<br>6/30/2019      | Proportion               | 2.7        | 0.7        | (2)                 | 0                | (1)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 2771         |  |                             | Proportion               | 2.9        | 0.0        | 1,613               | Λ.               | 501                               | 0                                 | 0                                 | 0                                 | Λ.                                | 0                                 |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date |                    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|---|-----------------------------|--------------------------|------------|------------|---------------------|------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |   | Period for Initial          |                          |            |            | Original Balance of | Balance of       | Measurement Period |                                   |                                   |                                   | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name   | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense            | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2771         | Harbor Water PUD  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 618                 | 0                | 21                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2772         | Umatilla County Soil & Water District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2772         | Umatilla County Soil & Water District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2772<br>2772 | Umatilla County Soil & Water District Umatilla County Soil & Water District       | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1 | 0.0<br>0.0 | 1,818<br>(518)      | 0                | 564<br>(17)        | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2773         | Housing Authority of Jackson County   | 6/30/2016                   | Proportion               | 2.5        | 1.5        | 5.245               | 3.147            | 2.098              | 2,098                             | 1.049                             | 0                                 | 0                                 | 0                                 |                    |
| 2773         | Housing Authority of Jackson County   | 6/30/2021                   | Proportion               | 2.5        | 0.7        | (29,816)            | (7,730)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2773         | Housing Authority of Jackson County   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 28,552              | (1,130)          | 8,860              | (1,130)                           | 0                                 | 0                                 | 0                                 | 0                                 | Y                  |
| 2773         | Housing Authority of Jackson County   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 780                 | 0                | 24                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | ,                  |
| 2774         | Oregon Trail Library District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (102)               | (61)             |                    |                                   | •                                 | 0                                 | 0                                 | 0                                 | ì                  |
| 2774         | Oregon Trail Library District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,286               | 334              | 476                | 334                               | (20)                              | 0                                 | 0                                 | 0                                 |                    |
| 2774         | Oregon Trail Library District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,788               | 0                | 554                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2774         | Oregon Trail Library District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (34)                | 0                | (1)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2776         | Rainier Cemetery District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | ` o´                | 0                | O O                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2776         | Rainier Cemetery District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 498                 | 130              | 184                | 130                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2776         | Rainier Cemetery District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 296                 | 0                | 92                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2776         | Rainier Cemetery District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (25)                | 0                | (1)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2777         | City of Newberg   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 26,429              | 15,857           | 10,572             | 10,572                            | 5,285                             | 0                                 | 0                                 | 0                                 | (                  |
| 2777         | City of Newberg   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 3,765               | 977              | 1,394              | 977                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2777         | City of Newberg   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 86                  | 0                | 26                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2777         | City of Newberg   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (3,411)             | 0                | (111)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2778         | Mulino Water District 23  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 491                 | 295              |                    | 196                               | 99                                | 0                                 | 0                                 | 0                                 | (                  |
| 2778         | Mulino Water District 23  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,633)             | (423)            |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2778         | Mulino Water District 23  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (307)               | 0                | (95)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2778         | Mulino Water District 23  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 138                 | 0                | 3                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2779         | Brownsville Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,568)             | (1,541)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2779         | Brownsville Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (196)               | (50)             |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2779<br>2779 | Brownsville Rural Fire Protection District  | 6/30/2019<br>6/30/2018      | Proportion               | 2.9        | 0.0<br>0.0 | (796)<br>54         | 0                | (248)              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | ,                  |
| 2779         | Brownsville Rural Fire Protection District  | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 1.5        | 54<br>0             | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2780         | Nehalem Bay Health District   | 6/30/2021                   | Proportion<br>Proportion | 2.5        | 0.7        | 788                 | 204              | 292                | 204                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2780         | Nehalem Bay Health District<br>Nehalem Bay Health District                        | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (65)                | 0                | (21)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2780         | Nehalem Bay Health District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (294)               | 0                | (21)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2781         | North Bend Coos-Curry Housing Authority   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (6,586)             | (3,952)          |                    |                                   | •                                 | U                                 | 0                                 | 0                                 |                    |
| 2781         | North Bend Coos-Curry Housing Authority   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (0,500)             | (3,932)          | (2,034)            | (2,034)                           | (1,510)                           | 0                                 | 0                                 | 0                                 | (                  |
| 2781         | North Bend Coos-Curry Housing Authority   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 7,589               | 0                | 2,355              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2781         | North Bend Coos-Curry Housing Authority   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (188)               | ő                | (5)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2782         | Millington Rural Fire Protection District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2782         | Millington Rural Fire Protection District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2782         | Millington Rural Fire Protection District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 782                 | 0                | 242                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2782         | Millington Rural Fire Protection District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (96)                | 0                | (3)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2783         | Tillamook Fire District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 213                 | 128              | 85                 | 85                                | 43                                | 0                                 | 0                                 | 0                                 | (                  |
| 2783         | Tillamook Fire District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,596)             | (414)            |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2783         | Tillamook Fire District   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (80)                | 0                | (24)               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2783         | Tillamook Fire District   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 255                 | 0                | 9                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2784         | Eisenschmidt Pool   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (819)               | (491)            |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2784         | Eisenschmidt Pool   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,385)             | (359)            |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2784         | Eisenschmidt Pool   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 72                  | 0                | 22                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2784         | Eisenschmidt Pool   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (27)                | 0                | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2785         | Fern Ridge Community Library  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,419)             | (1,451)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2785         | Fern Ridge Community Library  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (853)               | (221)            |                    |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2785<br>2785 | Fern Ridge Community Library  | 6/30/2019                   | Proportion               | 2.9<br>3.1 | 0.0<br>0.0 | 2,967               | 0                | 921                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2785<br>2786 | Fern Ridge Community Library Seal Rock Rural Fire Protection District             | 6/30/2018<br>6/30/2021      | Proportion<br>Proportion | 3.1<br>2.5 | 0.0<br>1.5 | (50)<br>(350)       | (210)            | (2)                |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 2786<br>2786 | Seal Rock Rural Fire Protection District Seal Rock Rural Fire Protection District | 6/30/2021                   |                          | 2.5<br>2.7 | 1.5<br>0.7 | (350)<br>1,794      | (210)<br>466     |                    | (140)<br>466                      | (70)                              | 0                                 | 0                                 | 0                                 |                    |
| 2786<br>2786 | Seal Rock Rural Fire Protection District Seal Rock Rural Fire Protection District | 6/30/2020                   | Proportion<br>Proportion | 2.7        | 0.7        | 1,794               | 400              | 185                | 466                               | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2786         | Seal Rock Rural Fire Protection District  | 6/30/2019                   | Proportion               | 3.1        | 0.0        | (321)               | 0                | (9)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2788         | Port of Hood River  | 6/30/2016                   | Proportion               | 2.5        | 1.5        | 964                 | 578              |                    | 386                               | 192                               | 0                                 | 0                                 | 0                                 |                    |
| 2788         | Port of Hood River  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (16,341)            | (4,237)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
|              |   | 6/30/2019                   | Proportion               | 2.7        | 0.0        | 18,136              | (4,237)          | 5,628              | (4,237)                           | . 0                               | U                                 | U                                 | U                                 |                    |



Exhibit F

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

June 30, 2022 Measurement Date

| Form               |   | Beginning of<br>Measurement       | Source of                    | Original                 | Remaining              | Orderbook                               | 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<br>Number | Employer Name   | Period for Initial<br>Recognition | Employer-Specifi<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Heasurement Period +3 Expense  | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2788               | Port of Hood River  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (2,294)                                 | Outriow/(IIIIIow)              | (74)                           |                                  | +2 Expense                       | +3 Expense                     | T4 Expense                       | +5 Expense                       | Oubsequent Expense                  |
| 2789               | Farmers Irrigation District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 382                                     | 229                            | 153                            | 153                              | 76                               | 0                              | 0                                | 0                                | 0                                   |
| 2789               | Farmers Irrigation District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (203)                                   | (53)                           |                                |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2789               | Farmers Irrigation District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 2,949                                   | 0                              | 915                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2789               | Farmers Irrigation District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (48)                                    | 0                              | (3)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2790               | Silver Falls Library District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 1,011                                   | 607                            | 404                            | 404                              | 203                              | 0                              | 0                                | 0                                | 0                                   |
| 2790               | Silver Falls Library District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 910                                     | 236                            | 337                            | 236                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2790               | Silver Falls Library District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 1,109                                   | 0                              | 345                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2790               | Silver Falls Library District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (189)                                   | 0                              | (6)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2792               | North Wasco County Parks And Recreation District                                  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 4,714                                   | 2,828                          | 1,886                          | 1,886                            | 942                              | 0                              | 0                                | 0                                | 0                                   |
| 2792               | North Wasco County Parks And Recreation District                                  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (2,310)                                 | (598)                          | (856)                          |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2792               | North Wasco County Parks And Recreation District                                  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 101                                     | 0                              | 31                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2792               | North Wasco County Parks And Recreation District                                  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 313                                     | 0                              | 10                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2793               | North Lincoln Fire & Rescue District 1  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (3,265)                                 | (1,959)                        |                                |                                  | (653)                            | 0                              | 0                                | 0                                | 0                                   |
| 2793               | North Lincoln Fire & Rescue District 1  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 5,933                                   | 1,539                          | 2,197                          | 1,539                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2793               | North Lincoln Fire & Rescue District 1  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 8,830                                   | 0                              | 2,740                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2793               | North Lincoln Fire & Rescue District 1  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (4,079)                                 | 0                              | (131)                          |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2794               | Siuslaw Rural Fire Protection District 1  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2794               | Siuslaw Rural Fire Protection District 1  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 6,693                                   | 1,735                          | 2,479                          | 1,735                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2794               | Siuslaw Rural Fire Protection District 1  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 5,474                                   | 0                              | 1,698                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2794               | Siuslaw Rural Fire Protection District 1  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0<br>1.5             | 621<br>899                              | 0<br>539                       | 21                             | 0<br>360                         | 0<br>179                         | 0                              | 0                                | 0                                | 0                                   |
| 2796<br>2796       | West Side Rural Fire Protection District West Side Rural Fire Protection District | 6/30/2021                         | Proportion                   | 2.5<br>2.7               | 0.7                    | (4,210)                                 |                                | 360                            |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2796<br>2796       | West Side Rural Fire Protection District West Side Rural Fire Protection District | 6/30/2020<br>6/30/2019            | Proportion                   | 2.7                      | 0.7                    | (4,210)                                 | (1,092)                        | (1,559)<br>459                 | (1,092)                          | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2796               | West Side Rural Fire Protection District West Side Rural Fire Protection District | 6/30/2019                         | Proportion<br>Proportion     | 3.1                      | 0.0                    | (317)                                   | 0                              | (11)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2797               | Vernonia Fire   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 32                                      | 19                             | 13                             | 13                               | 6                                | 0                              | 0                                | 0                                | 0                                   |
| 2797               | Vernonia Fire   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 539                                     | 139                            | 200                            | 139                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2797               | Vernonia Fire   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 573                                     | 139                            | 177                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2797               | Vernonia Fire   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 50                                      | 0                              | 2                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2798               | Fairview Water District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (552)                                   | (331)                          | (221)                          | •                                | •                                | 0                              | 0                                | 0                                | 0                                   |
| 2798               | Fairview Water District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 895                                     | 233                            | 331                            | 233                              | (1.0)                            | 0                              | 0                                | 0                                | 0                                   |
| 2798               | Fairview Water District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 542                                     | 0                              | 168                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2798               | Fairview Water District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (185)                                   | 0                              | (5)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2799               | Sublimity Fire District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 2,219                                   | 1,331                          | 888                            | 888                              | 443                              | 0                              | 0                                | 0                                | 0                                   |
| 2799               | Sublimity Fire District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (1,646)                                 | (426)                          | (610)                          | (426)                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2799               | Sublimity Fire District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 520                                     | ) o                            | 162                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2799               | Sublimity Fire District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (177)                                   | 0                              | (6)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2801               | Coburg Rural Fire Protection District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 253                                     | 152                            | 101                            | 101                              | 51                               | 0                              | 0                                | 0                                | 0                                   |
| 2801               | Coburg Rural Fire Protection District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (1,933)                                 | (501)                          | (716)                          | (501)                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2801               | Coburg Rural Fire Protection District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 769                                     | 0                              | 239                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2801               | Coburg Rural Fire Protection District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 30                                      | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2802               | Rural Road Assessment District 3  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 168                                     | 101                            | 67                             | 67                               | 34                               | 0                              | 0                                | 0                                | 0                                   |
| 2802               | Rural Road Assessment District 3  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 1,571                                   | 407                            | 582                            | 407                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2802               | Rural Road Assessment District 3  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 1,338                                   | 0                              | 416                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2802               | Rural Road Assessment District 3  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 272                                     | 0                              | 8                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2803               | Southwestern Polk County Rural Fire Protection District                           | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2803               | Southwestern Polk County Rural Fire Protection District                           | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2803               | Southwestern Polk County Rural Fire Protection District                           | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2803               | Southwestern Polk County Rural Fire Protection District                           | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 38                                      | 0                              | 2                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2804               | Aurora Rural Fire Protection District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (3,562)                                 | (2,137)                        |                                |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2804               | Aurora Rural Fire Protection District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (2,709)                                 | (703)                          |                                | (703)                            |                                  | 0                              | 0                                | 0                                | 0                                   |
| 2804               | Aurora Rural Fire Protection District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 4,049                                   | 0                              | 1,257                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2804               | Aurora Rural Fire Protection District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (1,158)                                 | 0                              | (36)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2806               | Multnomah County Rural Fire Protection District 14                                | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2806               | Multnomah County Rural Fire Protection District 14                                | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 247                                     | 65                             | 91                             | 65                               | 0                                | 0                              | 0                                | · ·                              | 0                                   |
| 2806               | Multnomah County Rural Fire Protection District 14                                | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 105                                     | 0                              | 33                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2806               | Multnomah County Rural Fire Protection District 14                                | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (34)                                    | 0                              | (1)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2809               | Juntura Road District 4   | 6/30/2021                         | Proportion                   | 2.5<br>2.7               | 1.5<br>0.7             | 0 2005                                  | 0<br>593                       | 0<br>846                       | 0<br>593                         | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 2809               | Juntura Road District 4   | 6/30/2020                         | Proportion                   |                          |                        | 2,285                                   |                                |                                |                                  | 0                                | 0                              | 0                                | •                                | 0                                   |
| 2809               | Juntura Road District 4   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | (1,826)                                 | 0                              | (566)                          | 0                                | 0                                | 0                              | 0                                | 0                                | C                                   |



Exhibit F

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

June 30, 2022 Measurement Date

| 2809<br>2810<br>2810<br>2810 |   |                                   | Employee On 10                | Original            | Remaining              | Outstand Balance                        | Measurement Date               | Recognized in                 | Recognized in                    | Recognized in                    | Recognized in                    | Recognized in                    | Recognized in                    | Outflow/(Inflow)                    |
|------------------------------|---|-----------------------------------|-------------------------------|---------------------|------------------------|---|--------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------|
| 2809<br>2810<br>2810         |   | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | Amortization Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2810<br>2810                 | Employer Name Juntura Road District 4   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | Qutilow/(IIIIIow)                       | Outriow/(IIIIow)               | Cxperise 0                    | +1 Expense                       | +2 Expense                       | TO Expense                       | T4 Expense                       | +5 Expense                       | Oubsequent Expense                  |
| 2810                         | Sutherlin Water Control District  | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 0                                       | 0                              | 0                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2010                         | Sutherlin Water Control District  | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 861                                     | 223                            | 319                           | 223                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2010                         | Sutherlin Water Control District  | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 497                                     | 0                              | 155                           | 0                                |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2810                         | Sutherlin Water Control District  | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (46)                                    | 0                              | (1)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2811                         | Mid-Columbia Center For Living  | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 5,557                                   | 3,334                          | 2,223                         | 2,223                            | 1,111                            | 0                                | 0                                | 0                                | 0                                   |
| 2811                         | Mid-Columbia Center For Living  | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 55,118                                  | 14,290                         | 20,414                        | 14,290                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2811                         | Mid-Columbia Center For Living  | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 27,917                                  | 0                              | 8,663                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2811                         | Mid-Columbia Center For Living  | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | 2,102                                   | 0                              | 68                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2814                         | The Job Council   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (8,092)                                 | (4,855)                        | (3,237)                       | (3,237)                          |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2816                         | Odell Sanitary District   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (613)                                   | (368)                          | (245)                         |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2816                         | Odell Sanitary District   | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 3,653                                   | 947                            | 1,353                         | 947                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2816                         | Odell Sanitary District   | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | (1,577)                                 | 0                              | (489)                         |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2816                         | Odell Sanitary District   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | 149                                     | 0                              | 5                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2817                         | Wickiup Water District  | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (4,773)                                 | (2,864)                        | (1,909)                       |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2817                         | Wickiup Water District  | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 0                                       | 0                              | 0                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2817                         | Wickiup Water District  | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 1,168                                   | 0                              | 362                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2817                         | Wickiup Water District  | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (34)                                    | 0                              | (1)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2818                         | Netarts Water District  | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 150                                     | 90                             | 60                            | 60                               | 30                               | 0                                | 0                                | 0                                | 0                                   |
| 2818                         | Netarts Water District  | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 971                                     | 251                            | 360                           | 251                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2818                         | Netarts Water District  | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | (446)                                   | 0                              | (138)                         |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2818                         | Netarts Water District  | 6/30/2018                         | Proportion                    | 3.1<br>2.5          | 0.0<br>1.5             | (29)                                    | 0                              | (2)                           |                                  | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2819<br>2819                 | Harrisburg Fire and Rescue  | 6/30/2021<br>6/30/2020            | Proportion                    | 2.5<br>2.7          | 0.7                    | (595)<br>940                            | (357)<br>244                   | (238)<br>348                  | (238)<br>244                     |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2819                         | Harrisburg Fire and Rescue Harrisburg Fire and Rescue                         | 6/30/2020                         | Proportion<br>Proportion      | 2.7                 | 0.7                    | 940<br>957                              | 244                            | 297                           | 244                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2819                         | Harrisburg Fire and Rescue  | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (67)                                    | 0                              | (1)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2820                         | Central Oregon Coast Fire & Rescue District                                   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 40                                      | 24                             | 16                            | 16                               | 8                                | 0                                | 0                                | 0                                | 0                                   |
| 2820                         | Central Oregon Coast Fire & Rescue District                                   | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 2,633                                   | 683                            | 975                           | 683                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2820                         | Central Oregon Coast Fire & Rescue District                                   | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 1.648                                   | 000                            | 512                           | 000                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2820                         | Central Oregon Coast Fire & Rescue District                                   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (327)                                   | 0                              | (12)                          | •                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2821                         | Tillamook County Soil And Water Conservation District                         | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (639)                                   | (383)                          | (256)                         |                                  | ) (127)                          | 0                                | 0                                | 0                                | 0                                   |
| 2821                         | Tillamook County Soil And Water Conservation District                         | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 2,663                                   | 691                            | 986                           | 691                              | , (.2.)                          | 0                                | 0                                | 0                                | 0                                   |
| 2821                         | Tillamook County Soil And Water Conservation District                         | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | (2,821)                                 | 0                              | (875)                         |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2821                         | Tillamook County Soil And Water Conservation District                         | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (14)                                    | 0                              | 0                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2822                         | Deschutes County Rural Fire Protection District 2                             | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (6,564)                                 | (3,938)                        | (2,626)                       | (2,626)                          | (1,312)                          | 0                                | 0                                | 0                                | 0                                   |
| 2822                         | Deschutes County Rural Fire Protection District 2                             | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 0                                       | 0                              | 0                             | 0                                | o o                              | 0                                | 0                                | 0                                | 0                                   |
| 2822                         | Deschutes County Rural Fire Protection District 2                             | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 0                                       | 0                              | 0                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2822                         | Deschutes County Rural Fire Protection District 2                             | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | 1,071                                   | 0                              | 36                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2823                         | Lyons Fire District   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (659)                                   | (395)                          | (264)                         | (264)                            | ) (131)                          | 0                                | 0                                | 0                                | 0                                   |
| 2823                         | Lyons Fire District   | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 1,204                                   | 312                            | 446                           | 312                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2823                         | Lyons Fire District   | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | (93)                                    | 0                              | (29)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2823                         | Lyons Fire District   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (273)                                   | 0                              | (9)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2824                         | Glide Fire Department   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 288                                     | 173                            | 115                           | 115                              |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2824                         | Glide Fire Department   | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | 661                                     | 171                            | 245                           | 171                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2824                         | Glide Fire Department   | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 453                                     | 0                              | 141                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2824                         | Glide Fire Department   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (31)                                    | 0                              | (1)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2825                         | Northern Oregon Corrections   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 49,626                                  | 29,776                         | 19,850                        | 19,850                           | 9,926                            | 0                                | 0                                | 0                                | 0                                   |
| 2825                         | Northern Oregon Corrections   | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | (32,972)                                | (8,548)                        | (12,212)                      |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2825                         | Northern Oregon Corrections   | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 6,283                                   | 0                              | 1,949                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2825                         | Northern Oregon Corrections   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (2,211)                                 | 0                              | (72)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2826                         | Wasco County Soil-Water Conservation District                                 | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | (3,505)                                 | (2,103)                        | (1,402)                       |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2826                         | Wasco County Soil-Water Conservation District                                 | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | (2,485)                                 | (645)                          | (920)                         |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2826                         | Wasco County Soil-Water Conservation District                                 | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 1,102                                   | 0                              | 342                           | 0                                |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2826                         | Wasco County Soil-Water Conservation District                                 | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (230)                                   | 0                              | (8)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2828                         | Deschutes Public Library District   | 6/30/2021                         | Proportion                    | 2.5                 | 1.5                    | 9,800                                   | 5,880                          | 3,920                         | 3,920                            | 1,960                            | 0                                | 0                                | 0                                | 0                                   |
| 2828                         | Deschutes Public Library District   | 6/30/2020                         | Proportion                    | 2.7                 | 0.7                    | (2,606)                                 | (676)                          | (965)                         | . ,                              | ) 0                              | 0                                | 0                                | 0                                | 0                                   |
| 2828                         | Deschutes Public Library District   | 6/30/2019                         | Proportion                    | 2.9                 | 0.0                    | 7,756                                   | 0                              | 2,408                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2828                         | Deschutes Public Library District   | 6/30/2018                         | Proportion                    | 3.1                 | 0.0                    | (283)                                   | 0                              | (10)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2829<br>2829                 | Hubbard Rural Fire Protection District Hubbard Rural Fire Protection District | 6/30/2021<br>6/30/2020            | Proportion<br>Proportion      | 2.5<br>2.7          | 1.5<br>0.7             | 0                                       | 0                              | 0                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                |   | Beginning of<br>Measurement | Source of                | Original      | Remaining     |                         | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|----------------|---|-----------------------------|--------------------------|---------------|---------------|-------------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer       |   | Period for Initial          |                          |               |               | Original Balance of     | Balance of       | Measurement Period                |                                   |                                   |                                   |                                   |                                   | Recognized in      |
| Number<br>2829 | Employer Name Hubbard Rural Fire Protection District                          | Recognition<br>6/30/2019    | Deferral                 | Period<br>2.9 | Period<br>0.0 | Outflow/(Inflow)<br>936 | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2829<br>2829   | Hubbard Rural Fire Protection District Hubbard Rural Fire Protection District | 6/30/2019                   | Proportion<br>Proportion | 2.9<br>3.1    | 0.0           | (222)                   | 0                | 290<br>(6)                        |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2830           | Netarts-Oceanside Rural Fire Protection District                              | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 123                     | 74               | 49                                | 49                                | 25                                | 0                                 | 0                                 | 0                                 | 0                  |
| 2830           | Netarts-Oceanside Rural Fire Protection District                              | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 2,966                   | 768              | 1,099                             | 768                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2830           | Netarts-Oceanside Rural Fire Protection District                              | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (396)                   | 0                | (122)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2830           | Netarts-Oceanside Rural Fire Protection District                              | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (767)                   | 0                | (26)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2833           | Boardman Rural Fire Protection District                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 0                       | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2833           | Boardman Rural Fire Protection District                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 1,822                   | 472              | 675                               | 472                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2833           | Boardman Rural Fire Protection District                                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 7,892                   | 0                | 2,450                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2833           | Boardman Rural Fire Protection District                                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (586)                   | 0                | (19)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2834           | Crescent Rural Fire Protection District                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (5,289)                 | (3,173)          | (2,116)                           | (2,116)                           | (1,057)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2834           | Crescent Rural Fire Protection District                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 0                       | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2834           | Crescent Rural Fire Protection District                                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 3,626                   | 0                | 1,126                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2834           | Crescent Rural Fire Protection District                                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (485)                   | 0                | (17)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2835           | North Clackamas County Water Commission                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 0                       | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2835           | North Clackamas County Water Commission                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 3,565                   | 925              | 1,320                             | 925                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2835           | North Clackamas County Water Commission                                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 1,327                   | 0                | 411                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2835           | North Clackamas County Water Commission                                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 116                     | 0<br>898         | 5<br>598                          | 0<br>598                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2837           | NORCOM  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 1,496                   |                  |                                   |                                   | 300                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2837           | NORCOM  | 6/30/2020                   | Proportion               | 2.7           | 0.7<br>0.0    | 3,604                   | 934              | 1,335<br>583                      | 934                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2837<br>2837   | NORCOM<br>NORCOM  | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1    | 0.0           | 1,879<br>(447)          | 0                | (15)                              | •                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2838           | High Desert Parks & Recreation District                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (3,058)                 | (1,835)          |                                   |                                   | •                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2838           | High Desert Parks & Recreation District                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 1,095                   | 283              | 406                               | 283                               | (012)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2838           | High Desert Parks & Recreation District                                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (560)                   | 203              | (174)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2838           | High Desert Parks & Recreation District                                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 26                      | 0                | 2                                 | , 0                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2839           | North Morrow Vector Control District  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 779                     | 467              | 312                               | 312                               | 155                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2839           | North Morrow Vector Control District  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (3,960)                 | (1,026)          |                                   |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2839           | North Morrow Vector Control District  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (357)                   | 0                | (111)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2839           | North Morrow Vector Control District  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (51)                    | 0                | (3)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2840           | Cannon Beach Rural Fire Protection District                                   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (284)                   | (170)            | (114)                             | (114)                             | (56)                              | 0                                 | 0                                 | 0                                 | 0                  |
| 2840           | Cannon Beach Rural Fire Protection District                                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (2,199)                 | (571)            | (814)                             | (571)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2840           | Cannon Beach Rural Fire Protection District                                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 499                     | 0                | 155                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2840           | Cannon Beach Rural Fire Protection District                                   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 47                      | 0                | 2                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2841           | Jefferson County Soil & Water Conservation District                           | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 1,051                   | 631              | 420                               | 420                               | 211                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2841           | Jefferson County Soil & Water Conservation District                           | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (1,907)                 | (495)            |                                   | (495)                             |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 2841           | Jefferson County Soil & Water Conservation District                           | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 870                     | 0                | 270                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2841           | Jefferson County Soil & Water Conservation District                           | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 499                     | 0                | 16                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2842           | Tualatin Valley Water District  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 20,215                  | 12,129           | 8,086                             | 8,086                             | 4,043                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2842           | Tualatin Valley Water District  | 6/30/2020                   | Proportion               | 2.7<br>2.9    | 0.7           | (88,787)                | (23,019)         |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2842<br>2842   | Tualatin Valley Water District Tualatin Valley Water District                 | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1    | 0.0<br>0.0    | 84,266<br>(4,548)       | 0                | 26,152<br>(147)                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2843           | Yachats Rural Fire Protection District  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (4,546)                 | 434              | 289                               | 289                               | 145                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2843           | Yachats Rural Fire Protection District  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 2,367                   | 613              | 269<br>877                        | 613                               | 145                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2843           | Yachats Rural Fire Protection District  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 386                     | 019              | 120                               | 0.0                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2843           | Yachats Rural Fire Protection District  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (693)                   | 0                | (21)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2844           | Crook County Rural Fire Protection District 1                                 | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (10,178)                | (6,107)          | (4,071)                           | (4,071)                           | •                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2844           | Crook County Rural Fire Protection District 1                                 | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 10,068                  | 2,610            | 3,729                             | 2,610                             | (2,000)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 2844           | Crook County Rural Fire Protection District 1                                 | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 7,343                   | _,               | 2,279                             | -,0                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2844           | Crook County Rural Fire Protection District 1                                 | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1,407)                 | 0                | (45)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2845           | Sunrise Water Authority   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (2,214)                 | (1,328)          |                                   |                                   | (442)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 2845           | Sunrise Water Authority   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (10,063)                | (2,609)          |                                   | (2,609)                           | ` 0                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2845           | Sunrise Water Authority   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 21,614                  | , o              | 6,708                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2845           | Sunrise Water Authority   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (2,490)                 | 0                | (81)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2846           | Jefferson County Library District   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 1,495                   | 897              | 598                               | 598                               | 299                               | 0                                 | 0                                 | 0                                 | 0                  |
| 2846           | Jefferson County Library District   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (371)                   | (97)             | (137)                             | (97)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2846           | Jefferson County Library District   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 1,639                   | 0                | 509                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2846           | Jefferson County Library District   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 298                     | 0                | 10                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 2847<br>2847   | Sweet Home Fire and Ambulance District  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 4,667                   | 2,800            | 1,867                             | 1,867                             | 933                               | 0                                 | 0                                 | 0                                 | 0                  |
|                | Sweet Home Fire and Ambulance District  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (1,833)                 | (475)            | (679)                             | (475)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |  | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number |  | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2847               | Employer Name Sweet Home Fire and Ambulance District | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 2,336                                   | Outriow/(inilow)               | 724                            | +1 Expense                       | +2 Expense                       | T3 Expense                       | +4 Expense                       | To Expense                       | Subsequent Expense                  |
| 2847               | Sweet Home Fire and Ambulance District               | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (961)                                   | 0                              | (31)                           | -                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2849               | Lebanon Aquatic District                             | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 745                                     | 447                            | 298                            | 298                              | 149                              | 0                                | 0                                | 0                                | 0                                   |
| 2849               | Lebanon Aquatic District                             | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 1,993                                   | 517                            | 738                            | 517                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2849               | Lebanon Aquatic District                             | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (14)                                    | 0                              | (4)                            | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2849               | Lebanon Aquatic District                             | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 102                                     | 0                              | 3                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2850               | Lake County 4-H & Extension Service                  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2850               | Lake County 4-H & Extension Service                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2850               | Lake County 4-H & Extension Service                  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2850               | Lake County 4-H & Extension Service                  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2851               | East Umatilla County Rural Fire Protection District  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2851               | East Umatilla County Rural Fire Protection District  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 473                                     | 123                            | 175                            | 123                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2851               | East Umatilla County Rural Fire Protection District  | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 242                                     | 0                              | 76                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2851               | East Umatilla County Rural Fire Protection District  | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 230                                     | 0                              | 8                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2852               | Ochoco Irrigation District                           | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (669)                                   | (401)                          |                                |                                  | (133)                            | 0                                | 0                                | 0                                | 0                                   |
| 2852               | Ochoco Irrigation District                           | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (3,017)                                 | (783)                          |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2852               | Ochoco Irrigation District                           | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 5,696                                   | 0                              | 1,768                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2852               | Ochoco Irrigation District                           | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (96)                                    | 0                              | (3)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2853               | Mill City Rural Fire Protection District             | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 164                                     | 98                             | 66                             | 66                               | 32                               | 0                                | 0                                | 0                                | 0                                   |
| 2853               | Mill City Rural Fire Protection District             | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (1,143)                                 | (297)                          |                                |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2853               | Mill City Rural Fire Protection District             | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (412)                                   | 0                              | (128)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2853               | Mill City Rural Fire Protection District             | 6/30/2018                         | Proportion                    | 3.1                      | 0.0<br>1.5             | (445.044)                               | (00.005)                       | (40.050)                       | 0 (40.050)                       | U                                | 0                                | 0                                | 0                                | 0                                   |
| 2855<br>2855       | Harney Hospital                                      | 6/30/2021<br>6/30/2020            | Proportion                    | 2.5<br>2.7               | 0.7                    | (115,641)<br>31,860                     | (69,385)<br>8,260              | (46,256)<br>11,800             | ) (46,256)<br>8,260              | (23,129)                         | 0                                | 0                                | 0                                | 0                                   |
| 2855               | Harney Hospital<br>Harney Hospital                   | 6/30/2019                         | Proportion<br>Proportion      | 2.7                      | 0.7                    | 84.443                                  | 0,260                          | 26,207                         | 0,200                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2855               | Harney Hospital                                      | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (1.446)                                 | 0                              | (48)                           | •                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2857               | Sunriver Service District                            | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (19,243)                                | (11,546)                       |                                |                                  | (3,849)                          | 0                                | 0                                | 0                                | 0                                   |
| 2857               | Sunriver Service District                            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (6,838)                                 | (1,772)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2857               | Sunriver Service District                            | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 7,124                                   | (1,772)                        | 2,210                          | (1,772)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2857               | Sunriver Service District                            | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (154)                                   | 0                              | (4)                            | •                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2858               | Nesika Beach-Ophir Water District                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 748                                     | 449                            | 299                            | 299                              | 150                              | 0                                | 0                                | 0                                | 0                                   |
| 2858               | Nesika Beach-Ophir Water District                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 641                                     | 167                            | 237                            | 167                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2858               | Nesika Beach-Ophir Water District                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 378                                     | 0                              | 118                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2858               | Nesika Beach-Ophir Water District                    | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (53)                                    | 0                              | (2)                            | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2859               | South Lane County Fire and Rescue                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 2,350                                   | 1,410                          |                                | 940                              | 470                              | 0                                | 0                                | 0                                | 0                                   |
| 2859               | South Lane County Fire and Rescue                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 7,338                                   | 1,902                          | 2,718                          | 1,902                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2859               | South Lane County Fire and Rescue                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 7,506                                   | 0                              | 2,330                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2859               | South Lane County Fire and Rescue                    | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 775                                     | 0                              | 25                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2860               | Coos County Airport District                         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (223)                                   | (134)                          | (89)                           | (89)                             | (45)                             | 0                                | 0                                | 0                                | 0                                   |
| 2860               | Coos County Airport District                         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (5,760)                                 | (1,494)                        | (2,133)                        | (1,494)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2860               | Coos County Airport District                         | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 6,402                                   | 0                              | 1,986                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2860               | Coos County Airport District                         | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 705                                     | 0                              | 24                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2861               | Mt Angel Fire District                               | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 373                                     | 224                            | 149                            | 149                              | 75                               | 0                                | 0                                | 0                                | 0                                   |
| 2861               | Mt Angel Fire District                               | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (718)                                   | (186)                          |                                |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2861               | Mt Angel Fire District                               | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (356)                                   | 0                              | (110)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2861               | Mt Angel Fire District                               | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 16                                      | 0                              | 1                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2864               | Tri-City Water and Sanitary Authority                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2864               | Tri-City Water and Sanitary Authority                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 4,652                                   | 1,206                          | 1,723                          | 1,206                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2864               | Tri-City Water and Sanitary Authority                | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 2,051                                   | 0                              | 637                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2864               | Tri-City Water and Sanitary Authority                | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (42)                                    | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2865               | Tri-County Cooperative Weed Management Area          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (1,280)                                 | (768)                          |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2865               | Tri-County Cooperative Weed Management Area          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 1,631                                   | 423                            | 604                            | 423                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2865               | Tri-County Cooperative Weed Management Area          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 318                                     | 0                              | 98                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2865               | Tri-County Cooperative Weed Management Area          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 217                                     | 0 (500)                        | 7                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2867               | West Multnomah Soil And Water Conservation District  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (938)                                   | (563)                          | (375)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2867               | West Multnomah Soil And Water Conservation District  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (938)                                   | (244)                          | (347)<br>1.554                 | ' '                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2867<br>2867       | West Multnomah Soil And Water Conservation District  | 6/30/2019                         | Proportion                    | 2.9<br>3.1               | 0.0<br>0.0             | 5,008                                   | 0                              |                                | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2867<br>2869       | West Multnomah Soil And Water Conservation District  | 6/30/2018                         | Proportion                    |                          | 0.0<br>1.5             | (203)                                   | 0                              | (8)                            | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
|                    | Nehalem Bay Fire & Rescue                            | 6/30/2021                         | Proportion                    | 2.5                      |                        | 2 2024                                  | •                              | 1 103                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2869               | Nehalem Bay Fire & Rescue                            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 3,221                                   | 835                            | 1,193                          | 835                              | 0                                | 0                                | 0                                | 0                                |                                     |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                    | Original                 | Remaining              |   | 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<br>Number | Empleyer Neme   | Period for Initial<br>Recognition | Employer-Specifi<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2869               | Employer Name Nehalem Bay Fire & Rescue   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 1,218                                   | Outriow/(iiiiiow)              | 378                            | +1 Expense                       | +2 Expense                       | +3 Expense                       | T4 Expense                       | +5 Expense                       | Oubsequent Expense                  |
| 2869               | Nehalem Bay Fire & Rescue   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 1                                       | 0                              | 1                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2870               | Clackamas River Water Providers   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 554                                     | 332                            | 222                            | 222                              | 110                              | 0                                | 0                                | 0                                | 0                                   |
| 2870               | Clackamas River Water Providers   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (1,430)                                 | (370)                          | (530)                          | (370)                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2870               | Clackamas River Water Providers   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | (127)                                   | 0                              | (39)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2870               | Clackamas River Water Providers   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 59                                      | 0                              | 2                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2873               | Mosier Fire District  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 206                                     | 124                            | 82                             | 82                               | 42                               | 0                                | 0                                | 0                                | 0                                   |
| 2873               | Mosier Fire District  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (2,009)                                 | (521)                          | (744)                          | (521)                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2873               | Mosier Fire District  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 336                                     | 0                              | 104                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2873               | Mosier Fire District  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (152)                                   | 0                              | (5)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2874               | Umatilla-Morrow Radio and Data District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 437                                     | 262                            | 175                            |                                  | 87                               | 0                                | 0                                | 0                                | 0                                   |
| 2874               | Umatilla-Morrow Radio and Data District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (6,336)                                 | (1,642)                        | (2,347)                        | ,                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2874               | Umatilla-Morrow Radio and Data District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 1,233                                   | 0                              | 383                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2874               | Umatilla-Morrow Radio and Data District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (411)                                   | 0                              | (12)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2876               | Oregon Municipal Electric Utilities Association                                     | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 4 005                                   | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2876               | Oregon Municipal Electric Utilities Association                                     | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 1,235                                   | 321                            | 457                            | 321                              | 0                                | 0                                | 0                                | •                                | 0                                   |
| 2876<br>2876       | Oregon Municipal Electric Utilities Association                                     | 6/30/2019                         | Proportion                   | 2.9<br>3.1               | 0.0<br>0.0             | 818                                     | 0                              | 254                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2876               | Oregon Municipal Electric Utilities Association Mid-Columbia Fire And Rescue V1-801 | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion     | 3.1<br>2.5               | 0.0<br>1.5             | (577)<br>(11.731)                       | (7,039)                        | (19)<br>(4,692)                |                                  | (2.347)                          | 0                                | 0                                | 0                                | 0                                   |
| 2877               | Mid-Columbia Fire And Rescue V1-801   | 6/30/2020                         | Proportion                   | 2.5                      | 0.7                    | 22,082                                  | 5,724                          | (4,692)<br>8,179               | 5,724                            | (2,347)                          | 0                                | 0                                | 0                                | 0                                   |
| 2877               | Mid-Columbia Fire And Rescue V1-801   | 6/30/2019                         | Proportion                   | 2.7                      | 0.7                    | 11,919                                  | 5,724                          | 3,699                          | 5,724                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2877               | Mid-Columbia Fire And Rescue V1-801   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (342)                                   | 0                              | (12)                           | •                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2878               | Yamhill Fire Protection District  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (83)                                    | (50)                           | (33)                           |                                  | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2878               | Yamhill Fire Protection District  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 565                                     | 147                            | 209                            | 147                              | (17)                             | 0                                | 0                                | 0                                | 0                                   |
| 2878               | Yamhill Fire Protection District  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 420                                     | 147                            | 130                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2878               | Yamhill Fire Protection District  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | .20                                     | 0                              | 0.00                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2879               | LaGrande Rural Fire Protection District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (63,162)                                | (37,897)                       | (25,265)                       | (25,265)                         | (12,632)                         | 0                                | 0                                | 0                                | 0                                   |
| 2879               | LaGrande Rural Fire Protection District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 772                                     | 200                            | 286                            | 200                              | ( - , )                          | 0                                | 0                                | 0                                | 0                                   |
| 2879               | LaGrande Rural Fire Protection District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | (536)                                   | 0                              | (166)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2879               | LaGrande Rural Fire Protection District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 507                                     | 0                              | 15                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2880               | Oregon Health & Science University  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (945,618)                               | (567,371)                      | (378,247)                      | (378,247)                        | (189,124)                        | 0                                | 0                                | 0                                | 0                                   |
| 2880               | Oregon Health & Science University  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (1,574,356)                             | (408, 166)                     | (583,095)                      |                                  | ) O                              | 0                                | 0                                | 0                                | 0                                   |
| 2880               | Oregon Health & Science University  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 1,687,757                               | 0                              | 523,787                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2880               | Oregon Health & Science University  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (63,978)                                | 0                              | (2,064)                        | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2881               | Lake Chinook Fire and Rescue District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (1,367)                                 | (820)                          | (547)                          | (547)                            | (273)                            | 0                                | 0                                | 0                                | 0                                   |
| 2881               | Lake Chinook Fire and Rescue District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 414                                     | 108                            | 153                            | 108                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2881               | Lake Chinook Fire and Rescue District   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 337                                     | 0                              | 105                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2881               | Lake Chinook Fire and Rescue District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (119)                                   | 0                              | (5)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2883               | Lane Fire Authority   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 9,276                                   | 5,566                          | 3,710                          | 3,710                            | 1,856                            | 0                                | 0                                | 0                                | 0                                   |
| 2883               | Lane Fire Authority   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (19,042)                                | (4,936)                        | (7,053)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2883               | Lane Fire Authority   | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 32,297                                  | 0                              | 10,023                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2883               | Lane Fire Authority   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (379)                                   | 0                              | (13)                           |                                  | · ·                              | 0                                | 0                                | 0                                | 0                                   |
| 2884<br>2884       | North Central Public Health District  | 6/30/2021                         | Proportion                   | 2.5<br>2.7               | 1.5<br>0.7             | 831<br>4.418                            | 499<br>1,146                   | 332<br>1,636                   | 332<br>1,146                     | 167<br>0                         | 0                                | 0                                | 0                                | 0                                   |
| 2884<br>2884       | North Central Public Health District  | 6/30/2020                         | Proportion                   |                          |                        |   | 1,146                          |                                | 1,146                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2884<br>2884       | North Central Public Health District North Central Public Health District           | 6/30/2019<br>6/30/2018            | Proportion                   | 2.9<br>3.1               | 0.0<br>0.0             | 11,314<br>(1,655)                       | 0                              | 3,512<br>(53)                  |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2885               | Siletz Rural Fire Protection District   | 6/30/2021                         | Proportion<br>Proportion     | 2.5                      | 1.5                    | (1,000)                                 | 0                              | (53)                           | , 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2885               | Siletz Rural Fire Protection District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 1,956                                   | 508                            | 724                            | 508                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2885               | Siletz Rural Fire Protection District   | 6/30/2019                         | Proportion                   | 2.7                      | 0.7                    | (232)                                   | 0                              | (72)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2885               | Siletz Rural Fire Protection District   | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (159)                                   | 0                              | (72)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2886               | Idanha-Detroit Rural Fire Protection District                                       | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (594)                                   | (356)                          | (238)                          |                                  | (118)                            | 0                                | 0                                | 0                                | 0                                   |
| 2886               | Idanha-Detroit Rural Fire Protection District                                       | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | (334)                                   | (550)                          | (230)                          | (230)                            | (110)                            | 0                                | 0                                | 0                                | 0                                   |
| 2886               | Idanha-Detroit Rural Fire Protection District                                       | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 2.143                                   | 0                              | 665                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2886               | Idanha-Detroit Rural Fire Protection District                                       | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | 1.411                                   | 0                              | 46                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2887               | Umatilla County Fire District #1  | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | (3,850)                                 | (2,310)                        | (1,540)                        | •                                | (770)                            | n                                | n                                | 0                                | n                                   |
| 2887               | Umatilla County Fire District #1  | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 14,465                                  | 3,751                          | 5,357                          | 3,751                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2887               | Umatilla County Fire District #1  | 6/30/2019                         | Proportion                   | 2.9                      | 0.0                    | 8,674                                   | 0                              | 2,692                          | 0,701                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2887               | Umatilla County Fire District #1  | 6/30/2018                         | Proportion                   | 3.1                      | 0.0                    | (2,643)                                 | 0                              | (84)                           | ) 0                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2888               | Oak Lodge Water Services District   | 6/30/2021                         | Proportion                   | 2.5                      | 1.5                    | 12,470                                  | 7,482                          | 4,988                          | 4,988                            | 2,494                            | 0                                | 0                                | 0                                | 0                                   |
| 2888               | Oak Lodge Water Services District   | 6/30/2020                         | Proportion                   | 2.7                      | 0.7                    | 6,933                                   | 1,797                          | 2,568                          | 1,797                            | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original   | Remaining              | 011.15                                  | 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<br>Number | Faratava Nasa   | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | <ul> <li>Amortization</li> <li>Period</li> </ul> | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 2888               | Employer Name Oak Lodge Water Services District                                 | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | 1,388                                   | Outriow/(irinow)               | 430                            | TI Expense                       | +2 Expense                       | T3 Expense                       | T4 Expense                       | To Expense                       | Subsequent Expense                  |
| 2888               | Oak Lodge Water Services District   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | 4,727                                   | 0                              | 152                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2889               | Mid-valley Behavioral Care Network  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 1,603                                   | 962                            | 641                            | 641                              | 321                              | 0                                | 0                                | 0                                | 0                                   |
| 2889               | Mid-valley Behavioral Care Network  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 8,338                                   | 2,162                          | 3,088                          | 2,162                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2889               | Mid-valley Behavioral Care Network  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | 8,718                                   | 0                              | 2,706                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2889               | Mid-valley Behavioral Care Network  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | (6,254)                                 | 0                              | (203)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2890               | Central Cascades Fire & EMS   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2890               | Central Cascades Fire & EMS   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2890<br>2890       | Central Cascades Fire & EMS   | 6/30/2019                         | Proportion                    | 2.9<br>3.1                                       | 0.0<br>0.0             | 220<br>(114)                            | 0                              | 68                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2890<br>2891       | Central Cascades Fire & EMS Grant County Emergency Communications Agency        | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion      | 2.5  | 1.5                    | 373                                     | 224                            | (3)<br>149                     | 149                              | 75                               | 0                                | 0                                | 0                                | 0                                   |
| 2891               | Grant County Emergency Communications Agency                                    | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 275                                     | 71                             | 102                            | 71                               | 75                               | 0                                | 0                                | 0                                | 0                                   |
| 2891               | Grant County Emergency Communications Agency                                    | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | (1,322)                                 | 0                              | (410)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2891               | Grant County Emergency Communications Agency                                    | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | (657)                                   | 0                              | (21)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2892               | Lake Health District  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | O O                                     | 0                              | ` o´                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2892               | Lake Health District  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 4,883                                   | 1,265                          | 1,809                          | 1,265                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2892               | Lake Health District  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | (3,509)                                 | 0                              | (1,089)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2892               | Lake Health District  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | (204)                                   | 0                              | (6)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2893               | Pleasant Hill Goshen Fire & Rescue  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 33,525                                  | 20,115                         | 13,410                         | 13,410                           | 6,705                            | 0                                | 0                                | 0                                | 0                                   |
| 2893               | Pleasant Hill Goshen Fire & Rescue  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | (19,883)                                | (5,155)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2893               | Pleasant Hill Goshen Fire & Rescue  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | (1,430)                                 | 0                              | (444)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2893               | Pleasant Hill Goshen Fire & Rescue  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | (169)                                   | 0                              | (4)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2894               | Greater Toledo Pool Recreation District   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2894<br>2894       | Greater Toledo Pool Recreation District   | 6/30/2020<br>6/30/2019            | Proportion                    | 2.7<br>2.9                                       | 0.7<br>0.0             | 0<br>79                                 | 0                              | 0<br>25                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2894<br>2894       | Greater Toledo Pool Recreation District Greater Toledo Pool Recreation District | 6/30/2019                         | Proportion<br>Proportion      | 2.9<br>3.1                                       | 0.0                    | (41)                                    | 0                              | (2)                            | •                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2895               | Western Lane Fire and EMS Authority   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 694                                     | 416                            | 278                            | 278                              | 138                              | 0                                | 0                                | 0                                | 0                                   |
| 2895               | Western Lane Fire and EMS Authority   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | (4,477)                                 | (1,161)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 2895               | Western Lane Fire and EMS Authority   | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | (561)                                   | (1,101)                        | (1,030)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2900               | Clatsop Community College   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | (3.912)                                 | (2,347)                        |                                |                                  | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2900               | Clatsop Community College   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 26,203                                  | 6,793                          | 9,705                          | 6,793                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2900               | Clatsop Community College   | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | 7,068                                   | 0                              | 2,194                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2900               | Clatsop Community College   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | (4,881)                                 | 0                              | (156)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2901               | Blue Mountain Community College   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | (22,327)                                | (13,396)                       |                                |                                  | (4,465)                          | 0                                | 0                                | 0                                | 0                                   |
| 2901               | Blue Mountain Community College   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 114,695                                 | 29,735                         | 42,480                         | 29,735                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2901               | Blue Mountain Community College   | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | (37,665)                                | 0                              | (11,689)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2901               | Blue Mountain Community College   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | 5,920                                   | 0                              | 190                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2902               | Treasure Valley Community College   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 62,082                                  | 37,249                         | 24,833                         | 24,833                           | 12,416                           | 0                                | 0                                | 0                                | 0                                   |
| 2902<br>2902       | Treasure Valley Community College   | 6/30/2020                         | Proportion                    | 2.7<br>2.9                                       | 0.7<br>0.0             | (8,494)<br>17,552                       | (2,202)                        | (3,146)<br>5.448               | (2,202)                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2902               | Treasure Valley Community College Treasure Valley Community College             | 6/30/2019<br>6/30/2018            | Proportion<br>Proportion      | 2.9<br>3.1                                       | 0.0                    | 1,790                                   | 0                              | 5,448                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2902               | Umpqua Community College  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | (10,305)                                | (6,183)                        |                                | -                                | •                                | 0                                | 0                                | 0                                | 0                                   |
| 2903               | Umpqua Community College  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 70.049                                  | 18.161                         | 25.944                         | 18.161                           | (2,001)                          | 0                                | 0                                | 0                                | 0                                   |
| 2903               | Umpqua Community College  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | 30,644                                  | 0                              | 9,510                          | 0,101                            | 0                                | 0                                | 0                                | 0                                | n                                   |
| 2903               | Umpqua Community College  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | 6,912                                   | 0                              | 222                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2904               | Lane Community College  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 148,968                                 | 89,381                         | 59,587                         | 59,587                           | 29,794                           | 0                                | 0                                | 0                                | 0                                   |
| 2904               | Lane Community College  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | (322,309)                               | (83,561)                       | (119,374)                      |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2904               | Lane Community College  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | 197,745                                 | ) O                            | 61,369                         | , o                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2904               | Lane Community College  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | 4,141                                   | 0                              | 133                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2905               | Mt Hood Community College   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                    | 491,936                                 | 295,162                        | 196,774                        | 196,774                          | 98,388                           | 0                                | 0                                | 0                                | 0                                   |
| 2905               | Mt Hood Community College   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                    | 498,298                                 | 129,188                        | 184,555                        | 129,188                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2905               | Mt Hood Community College   | 6/30/2019                         | Proportion                    | 2.9  | 0.0                    | (466,678)                               | 0                              | (144,832)                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2905               | Mt Hood Community College   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                    | 40,748                                  | (40.004)                       | 1,313                          | (20.700)                         | (40.055)                         | 0                                | 0                                | 0                                | 0                                   |
| 2906<br>2906       | Klamath Community College   | 6/30/2021                         | Proportion                    | 2.5<br>2.7                                       | 1.5<br>0.7             | (81,773)<br>146,907                     | (49,064)<br>38,087             | (32,709)<br>54,410             | (32,709)<br>38,087               | (16,355)                         | 0                                | 0                                | 0                                | 0                                   |
| 2906               | Klamath Community College<br>Klamath Community College                          | 6/30/2020<br>6/30/2019            | Proportion                    | 2.7  | 0.7                    | 146,907<br>(4,897)                      | 38,087                         |                                |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2906<br>2906       | Klamath Community College Klamath Community College                             | 6/30/2019                         | Proportion<br>Proportion      | 2.9<br>3.1                                       | 0.0                    | (4,897)                                 | 0                              | (1,519)<br>(240)               |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 2906               | Clackamas Community College   | 6/30/2018                         | Proportion<br>Proportion      | 2.5  | 1.5                    | (7,464)<br>277,056                      | 166,234                        | (240)<br>110,822               | 110,822                          | 55.412                           | 0                                | 0                                | 0                                | 0                                   |
| 2908               | Clackamas Community College   | 6/30/2020                         | Proportion                    | 2.5  | 0.7                    | (34,046)                                | (8,826)                        |                                |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
|                    |   |                                   |                               |  |                        |   |                                |                                |                                  |                                  |                                  |                                  |                                  |                                     |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                      | Measurement Date    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|---|-----------------------------|--------------------------|------------|------------|----------------------|---------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |   | Period for Initial          |                          |            |            | Original Balance of  | Balance of          | Measurement Period                |                                   |                                   |                                   | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name   | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)     | Outflow/(Inflow)    | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 2908         | Clackamas Community College                                     | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0.0<br>1.5 | (4,271)<br>(168,101) | (100.861)           | (137)<br>(67,240)                 |                                   | (22.624)                          | 0                                 | 0                                 | 0                                 |                    |
| 2910<br>2910 | Linn-Benton Community College<br>Linn-Benton Community College  | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.7        | 0.7        | 87,904               | (100,861)<br>22,790 | 32,557                            | 22,790                            | (33,621)                          | 0                                 | 0                                 | 0                                 |                    |
| 2910         | Linn-Benton Community College                                   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 69,094               | 22,730              | 21,442                            | 22,790                            | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2910         | Linn-Benton Community College                                   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (498)                | 0                   | (15)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 2918         | Portland Community College                                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 65.788               | 39,473              | 26,315                            | 26,315                            | 13,158                            | 0                                 | 0                                 | 0                                 |                    |
| 2918         | Portland Community College                                      | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (483,046)            | (125,234)           | (178,906)                         | (125,234)                         |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 2918         | Portland Community College                                      | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 914,900              | ` o´                | 283,934                           | ` o´                              | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2918         | Portland Community College                                      | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 14,817               | 0                   | 477                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2919         | Chemeketa Community College                                     | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 21,990               | 13,194              | 8,796                             | 8,796                             | 4,398                             | 0                                 | 0                                 | 0                                 |                    |
| 2919         | Chemeketa Community College                                     | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 84,278               | 21,850              | 31,214                            | 21,850                            | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2919         | Chemeketa Community College                                     | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 27,805               | 0                   | 8,629                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2919         | Chemeketa Community College                                     | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (70)                 | 44.007              | (1)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2922<br>2922 | Rogue Community College Rogue Community College                 | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | 68,712<br>43,455     | 41,227<br>11,267    | 27,485<br>16,094                  | 27,485<br>11,267                  | 13,742                            | 0                                 | 0                                 | 0                                 |                    |
| 2922         | Rogue Community College   | 6/30/2019                   | Proportion               | 2.7        | 0.7        | 21,524               | 11,207              | 6,680                             | 11,267                            | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2922         | Rogue Community College   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 3,398                | 0                   | 110                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2995         | Oregon Coast Community College                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0,550                | 0                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2995         | Oregon Coast Community College                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 91.263               | 23,661              | 33.801                            | 23,661                            | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2995         | Oregon Coast Community College                                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (45,457)             | 0                   | (14,107)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2995         | Oregon Coast Community College                                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 6,736                | 0                   | 217                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2996         | Columbia Gorge Community College                                | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 11,858               | 7,115               | 4,743                             | 4,743                             | 2,372                             | 0                                 | 0                                 | 0                                 | (                  |
| 2996         | Columbia Gorge Community College                                | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 40,541               | 10,511              | 15,015                            | 10,511                            | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2996         | Columbia Gorge Community College                                | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 1,996                | 0                   | 620                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2996         | Columbia Gorge Community College                                | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,428)              | 0                   | (45)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2997         | Tillamook Bay Community College                                 | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 4,281                | 2,569               | 1,712                             | 1,712                             | 857                               | 0                                 | 0                                 | 0                                 | (                  |
| 2997<br>2997 | Tillamook Bay Community College                                 | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | (9,533)<br>24.872    | (2,471)             | (3,531)<br>7.718                  | (2,471)                           | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2997         | Tillamook Bay Community College Tillamook Bay Community College | 6/30/2019                   | Proportion<br>Proportion | 3.1        | 0.0        | (1,185)              | 0                   | (39)                              | . 0                               | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2998         | Southwestern Community College                                  | 6/30/2011                   | Proportion               | 2.5        | 1.5        | 11,959               | 7,175               | 4,784                             | 4,784                             | 2,391                             | 0                                 | 0                                 | 0                                 |                    |
| 2998         | Southwestern Community College                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 71,931               | 18,649              | 26,641                            | 18,649                            | 2,551                             | 0                                 | 0                                 | 0                                 | (                  |
| 2998         | Southwestern Community College                                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 13,629               | 0.0,0.0             | 4,229                             | 0,0,0                             | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 2998         | Southwestern Community College                                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (7,911)              | 0                   | (255)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 2999         | Central Oregon Community College                                | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 34,868               | 20,921              | 13,947                            | 13,947                            | 6,974                             | 0                                 | 0                                 | 0                                 | (                  |
| 2999         | Central Oregon Community College                                | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 67,009               | 17,373              | 24,818                            | 17,373                            | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2999         | Central Oregon Community College                                | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 104,719              | 0                   | 32,499                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 2999         | Central Oregon Community College                                | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 8,488                | 0                   | 274                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3003         | Baker School District 5J  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (19,211)             | (11,527)            | (7,684)                           |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 3003<br>3003 | Baker School District 5J Baker School District 5J               | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | 138,596<br>(103,801) | 35,932<br>0         | 51,332                            | 35,932                            | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3003         | Baker School District 5J  | 6/30/2019                   | Proportion<br>Proportion | 3.1        | 0.0        | (103,601)            | 0                   | (32,215)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3003         | Huntington School District 16J                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (3,179)              | (1,907)             | (1,272)                           |                                   | -                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3008         | Huntington School District 16J                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2.948)              | (764)               | (1,092)                           |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 3008         | Huntington School District 16J                                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 7,071                | 0                   | 2,195                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3008         | Huntington School District 16J                                  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | 848                  | 0                   | 26                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3016         | Burnt River High School   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,894)              | (1,736)             | (1,158)                           | (1,158)                           | (578)                             | 0                                 | 0                                 | 0                                 |                    |
| 3016         | Burnt River High School   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (2,991)              | (775)               | (1,108)                           | (775)                             |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 3016         | Burnt River High School   | 6/30/2019                   | Proportion               | 2.9        | 0.0        | 6,684                | 0                   | 2,074                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3016         | Burnt River High School   | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (1,489)              | 0                   | (49)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3027         | Pine-Eagle School District 61                                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 5,171                | 3,103               | 2,068                             | 2,068                             | 1,035                             | 0                                 | 0                                 | 0                                 |                    |
| 3027<br>3027 | Pine-Eagle School District 61 Pine-Eagle School District 61     | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0.0 | 14,400<br>(6,741)    | 3,734               | 5,333<br>(2,093)                  | 3,734                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3027<br>3027 | Pine-Eagle School District 61 Pine-Eagle School District 61     | 6/30/2019                   | Proportion<br>Proportion | 2.9<br>3.1 | 0.0        | (6,741)              | 0                   | (2,093)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3027         | Alsea School  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 7,029                | 4,217               | 2,812                             | 2,812                             | 1,405                             | 0                                 | 0                                 | 0                                 |                    |
| 3037         | Alsea School  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (6,921)              | (1,795)             | (2,563)                           |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 3037         | Alsea School  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (6,221)              | (1,795)             | (1,931)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3037         | Alsea School  | 6/30/2018                   | Proportion               | 3.1        | 0.0        | (732)                | 0                   | (24)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3039         | Corvallis School District 509J                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 78,373               | 47,024              | 31,349                            | 31,349                            | 15,675                            | 0                                 | 0                                 | 0                                 |                    |
| 3039         | Corvallis School District 509J                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 587,016              | 152,190             | 217,413                           | 152,190                           | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3039         | Corvallis School District 509J                                  | 6/30/2019                   | Proportion               | 2.9        | 0.0        | (437,688)            | 0                   | (135,834)                         | . 0                               | 0                                 | 0                                 | 0                                 | 0                                 |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number | Facilities Name                                   | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 3039               | Employer Name Corvallis School District 509J      | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (7,392)                                 | Outriow/(iniiow)               | (237)                          |                                  | +2 Expense                       | To Expense                       | T4 Expense                       | To Expense                       | Subsequent Expense                  |
| 3043               | Philomath School District 17J                     | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 13,643                                  | 8,186                          | 5,457                          | 5,457                            | 2,729                            | 0                                | 0                                | 0                                | 0                                   |
| 3043               | Philomath School District 17J                     | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 97,244                                  | 25,212                         | 36,016                         | 25,212                           | 2,120                            | 0                                | 0                                | 0                                | 0                                   |
| 3043               | Philomath School District 17J                     | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (91,781)                                | 20,212                         | (28,483)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3043               | Philomath School District 17J                     | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (3,647)                                 | 0                              | (119)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3075               | West Linn School District                         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 90,971                                  | 54,583                         | 36,388                         | 36,388                           | 18,195                           | 0                                | 0                                | 0                                | 0                                   |
| 3075               | West Linn School District                         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 159,699                                 | 41,403                         | 59.148                         | 41,403                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3075               | West Linn School District                         | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (23,981)                                | 0                              | (7,443)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3075               | West Linn School District                         | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (19,407)                                | 0                              | (627)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3116               | Colton School District 53                         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (3,692)                                 | (2,215)                        | (1,477)                        | (1,477)                          | (738)                            | 0                                | 0                                | 0                                | 0                                   |
| 3116               | Colton School District 53                         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 46,104                                  | 11,952                         | 17,076                         | 11,952                           | ` 0                              | 0                                | 0                                | 0                                | 0                                   |
| 3116               | Colton School District 53                         | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (24,847)                                | 0                              | (7,711)                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3116               | Colton School District 53                         | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 595                                     | 0                              | 19                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3122               | Oregon City School District 62                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 59,962                                  | 35,977                         | 23,985                         | 23,985                           | 11,992                           | 0                                | 0                                | 0                                | 0                                   |
| 3122               | Oregon City School District 62                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 69,098                                  | 17,914                         | 25,592                         | 17,914                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3122               | Oregon City School District 62                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (113,234)                               | 0                              | (35,142)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3122               | Oregon City School District 62                    | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 906                                     | 0                              | 30                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3160               | Gladstone School District 115                     | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 59,555                                  | 35,733                         | 23,822                         | 23,822                           | 11,911                           | 0                                | 0                                | 0                                | 0                                   |
| 3160               | Gladstone School District 115                     | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 53,114                                  | 13,770                         | 19,672                         | 13,770                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3160               | Gladstone School District 115                     | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (84,132)                                | 0                              | (26,110)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3160               | Gladstone School District 115                     | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,914                                   | 0                              | 63                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3179               | Clatsop County School District 1C                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 27,142                                  | 16,285                         | 10,857                         | 10,857                           | 5,428                            | 0                                | 0                                | 0                                | 0                                   |
| 3179               | Clatsop County School District 1C                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 103,110                                 | 26,732                         | 38,189                         | 26,732                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3179               | Clatsop County School District 1C                 | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (104,216)                               | 0                              | (32,342)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3179               | Clatsop County School District 1C                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 398                                     | 0                              | 14                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3186               | Jewell School District 8                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 4,401                                   | 2,641                          | 1,760                          | 1,760                            | 881                              | 0                                | 0                                | 0                                | 0                                   |
| 3186               | Jewell School District 8                          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 35,024                                  | 9,080                          | 12,972                         | 9,080                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3186               | Jewell School District 8                          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (18,632)                                | 0                              | (5,782)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3186               | Jewell School District 8                          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (1,361)                                 | 0                              | (44)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3187               | Seaside Schools                                   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 13,549                                  | 8,129                          | 5,420                          | 5,420                            | 2,709                            | 0                                | 0                                | 0                                | 0                                   |
| 3187               | Seaside Schools                                   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 122,119                                 | 31,661                         | 45,229                         | 31,661                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3187               | Seaside Schools                                   | 6/30/2019                         | Proportion                    | 2.9<br>3.1               | 0.0<br>0.0             | (107,125)<br>898                        | 0                              | (33,245)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3187<br>3195       | Seaside Schools Warrenton-Hammond School District | 6/30/2018                         | Proportion                    | 2.5                      | 1.5                    | (20,923)                                | (12.554)                       | 28<br>(8,369)                  |                                  | · ·                              | 0                                | 0                                | 0                                | 0                                   |
| 3195               | Warrenton-Hammond School District                 | 6/30/2021<br>6/30/2020            | Proportion<br>Proportion      | 2.7                      | 0.7                    | 123,025                                 | (12,554)<br>31,895             | 45,565                         | (8,369)<br>31,895                | (4, 105)                         | 0                                | 0                                | 0                                | 0                                   |
| 3195               | Warrenton-Hammond School District                 | 6/30/2019                         | Proportion                    | 2.7                      | 0.7                    | (46,962)                                | 31,085                         | (14,574)                       | 31,095                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3195               | Warrenton-Hammond School District                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (46,962)                                | 0                              | (14,574)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3230               | Vernonia School District                          | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (17,271)                                | (10,363)                       | (6,908)                        | •                                | (3,455)                          | 0                                | 0                                | 0                                | 0                                   |
| 3230               | Vernonia School District                          | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 49,337                                  | 12,791                         | 18,273                         | 12,791                           | (5,435)                          | 0                                | 0                                | 0                                | 0                                   |
| 3230               | Vernonia School District                          | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (35,242)                                | 12,751                         | (10,938)                       | 12,731                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3230               | Vernonia School District                          | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,465                                   | 0                              | 46                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3241               | Coquille School District 8                        | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (70,806)                                | (42,484)                       | (28,322)                       |                                  | (14,162)                         | 0                                | 0                                | 0                                | 0                                   |
| 3241               | Coquille School District 8                        | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 116.312                                 | 30,154                         | 43,079                         | 30,154                           | (, )                             | 0                                | 0                                | 0                                | 0                                   |
| 3241               | Coquille School District 8                        | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (40,621)                                | 0                              | (12,607)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3241               | Coquille School District 8                        | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (14,868)                                | 0                              | (480)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3242               | Coos Bay School District 9                        | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 11,705                                  | 7,023                          | 4.682                          | 4,682                            | 2.341                            | 0                                | 0                                | 0                                | 0                                   |
| 3242               | Coos Bay School District 9                        | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 117,495                                 | 30,461                         | 43,517                         | 30,461                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3242               | Coos Bay School District 9                        | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (70,086)                                | 0                              | (21,750)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3242               | Coos Bay School District 9                        | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (1,622)                                 | 0                              | (53)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3245               | North Bend Public Schools                         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (13,023)                                | (7,814)                        | (5,209)                        | (5,209)                          | (2,605)                          | 0                                | 0                                | 0                                | 0                                   |
| 3245               | North Bend Public Schools                         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 173,160                                 | 44,894                         | 64,133                         | 44,894                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3245               | North Bend Public Schools                         | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (96,017)                                | 0                              | (29,799)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3245               | North Bend Public Schools                         | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 285                                     | 0                              | 9                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3252               | Powers School District                            | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 149                                     | 89                             | 60                             | 60                               | 29                               | 0                                | 0                                | 0                                | 0                                   |
| 3252               | Powers School District                            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 5,281                                   | 1,369                          | 1,956                          | 1,369                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3252               | Powers School District                            | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (7,318)                                 | 0                              | (2,272)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3252               | Powers School District                            | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (513)                                   | 0                              | (18)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3257               | Myrtle Point School District 41                   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 3,377                                   | 2,026                          | 1,351                          | 1,351                            | 675                              | 0                                | 0                                | 0                                | 0                                   |
| 3257               | Myrtle Point School District 41                   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 57,770                                  | 14,978                         | 21,396                         | 14,978                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3257               | Myrtle Point School District 41                   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (36,283)                                | 0                              | (11,261)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |  | Beginning of<br>Measurement       | Source of                     | Original   | Remaining           | 011101                                  | 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<br>Number | Employer Name  | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | <ul> <li>Amortization</li> <li>Period</li> </ul> | Amortization Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 3257               | Employer Name Myrtle Point School District 41                      | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | 2,091                                   | Outriow/(irinow)               | Expense 66                     | TI Expense                       | +2 Expense                       | T3 Expense                       | T4 Expense                       | To Expense                       | Subsequent Expense                  |
| 3264               | Bandon School District   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 213                                     | 128                            | 85                             | 85                               | 43                               | 0                                | 0                                | 0                                | 0                                   |
| 3264               | Bandon School District   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 59,278                                  | 15,368                         | 21,955                         | 15,368                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3264               | Bandon School District   | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (31,052)                                | 0                              | (9,636)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3264               | Bandon School District   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | 299                                     | 0                              | 11                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3274               | Crook County School District                                       | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 10,431                                  | 6,259                          | 4,172                          | 4,172                            | 2,087                            | 0                                | 0                                | 0                                | 0                                   |
| 3274               | Crook County School District                                       | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 233,004                                 | 60,408                         | 86,298                         | 60,408                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3274               | Crook County School District                                       | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (170,696)                               | 0                              | (52,974)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3274               | Crook County School District                                       | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | 7,202                                   | 0                              | 233                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3275               | Port Orford-Langlois School District 2Cj                           | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (2,229)                                 | (1,337)                        | (892)                          | (892)                            | (445)                            | 0                                | 0                                | 0                                | 0                                   |
| 3275               | Port Orford-Langlois School District 2Cj                           | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 35,440                                  | 9,188                          | 13,126                         | 9,188                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3275               | Port Orford-Langlois School District 2Cj                           | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (7,816)                                 | 0                              | (2,426)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3275               | Port Orford-Langlois School District 2Cj                           | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (2,745)                                 | 0                              | (90)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3283               | Brookings-Harbor School District 17C                               | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 11,212                                  | 6,727                          | 4,485                          | 4,485                            | 2,242                            | 0                                | 0                                | 0                                | 0                                   |
| 3283               | Brookings-Harbor School District 17C                               | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 132,921                                 | 34,461                         | 49,230                         | 34,461                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3283               | Brookings-Harbor School District 17C                               | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (65,287)                                | 0                              | (20,261)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3283               | Brookings-Harbor School District 17C                               | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | 870                                     | 0                              | 27                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3288               | Central Curry School District 1                                    | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (20,721)                                | (12,433)                       | (8,288)                        | (8,288)                          | (4,145)                          | 0                                | 0                                | 0                                | 0                                   |
| 3288               | Central Curry School District 1                                    | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 40,738                                  | 10,562                         | 15,088                         | 10,562                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3288               | Central Curry School District 1                                    | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (27,796)                                | 0                              | (8,626)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3288               | Central Curry School District 1                                    | 6/30/2018                         | Proportion                    | 3.1  | 0.0<br>1.5          | 1,650<br>53.173                         | 24.004                         | 54                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3291<br>3291       | Bend-La Pine Public Schools<br>Bend-La Pine Public Schools         | 6/30/2021<br>6/30/2020            | Proportion<br>Proportion      | 2.5<br>2.7                                       | 0.7                 | 1,506,362                               | 31,904<br>390,538              | 21,269<br>557,912              | 21,269<br>390,538                | 10,635<br>0                      | 0                                | 0                                | 0                                | 0                                   |
| 3291               | Bend-La Pine Public Schools  Bend-La Pine Public Schools           | 6/30/2020                         | Proportion<br>Proportion      | 2.7  | 0.7                 | (1,038,152)                             | 390,538                        | (322,186)                      |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3291               | Bend-La Pine Public Schools  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (3,927)                                 | 0                              | (322, 100)                     | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3296               | Sisters School District  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (4.740)                                 | (2,844)                        | (1,896)                        | (1,896)                          | (948)                            | 0                                | 0                                | 0                                | 0                                   |
| 3296               | Sisters School District  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 66,598                                  | 17,266                         | 24,666                         | 17,266                           | (340)                            | 0                                | 0                                | 0                                | 0                                   |
| 3296               | Sisters School District  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (49,411)                                | 17,200                         | (15,335)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3296               | Sisters School District  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | 2,415                                   | 0                              | 78                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3307               | Oakland School District  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (14.398)                                | (8,639)                        | (5.759)                        | •                                | •                                | 0                                | 0                                | 0                                | 0                                   |
| 3307               | Oakland School District  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 58,274                                  | 15,108                         | 21,583                         | 15,108                           | (2,000)                          | 0                                | 0                                | 0                                | 0                                   |
| 3307               | Oakland School District  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (23,795)                                | 0                              | (7,385)                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3307               | Oakland School District  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (4,521)                                 | 0                              | (147)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3310               | Roseburg Public Schools  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (35,776)                                | (21,466)                       | (14,310)                       |                                  | (7,156)                          | 0                                | 0                                | 0                                | 0                                   |
| 3310               | Roseburg Public Schools  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 267,972                                 | 69,474                         | 99,249                         | 69,474                           | ) o                              | 0                                | 0                                | 0                                | 0                                   |
| 3310               | Roseburg Public Schools  | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (207,677)                               | 0                              | (64,451)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3310               | Roseburg Public Schools  | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (1,425)                                 | 0                              | (45)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3316               | Glide School District 12   | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 6,544                                   | 3,926                          | 2,618                          | 2,618                            | 1,308                            | 0                                | 0                                | 0                                | 0                                   |
| 3316               | Glide School District 12   | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 48,482                                  | 12,570                         | 17,956                         | 12,570                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3316               | Glide School District 12   | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (33,226)                                | 0                              | (10,312)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3316               | Glide School District 12   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (2,191)                                 | 0                              | (70)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3318               | Days Creek School District 15                                      | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (1,006)                                 | (604)                          | (402)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 3318               | Days Creek School District 15                                      | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 15,620                                  | 4,050                          | 5,785                          | 4,050                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3318               | Days Creek School District 15                                      | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (9,943)                                 | 0                              | (3,085)                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3318               | Days Creek School District 15                                      | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | 367                                     | 0                              | 13                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3319               | South Umpqua School District                                       | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 10,344                                  | 6,206                          | 4,138                          | 4,138                            | 2,068                            | 0                                | 0                                | 0                                | 0                                   |
| 3319               | South Umpqua School District                                       | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 74,124                                  | 19,218                         | 27,453                         | 19,218                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3319               | South Umpqua School District                                       | 6/30/2019                         | Proportion                    | 2.9  | 0.0                 | (51,530)                                | 0                              | (15,992)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3319<br>3320       | South Umpqua School District<br>Camas Valley School District 21    | 6/30/2018<br>6/30/2021            | Proportion<br>Proportion      | 3.1<br>2.5                                       | 0.0<br>1.5          | 6,909<br>(7,301)                        | 0<br>(4,381)                   | 222<br>(2,920)                 | 0<br>(2,920)                     |                                  | 0                                | 0                                | 0                                | 0                                   |
| 3320               | Camas Valley School District 21 Camas Valley School District 21    | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 28,524                                  | 7,396                          | 10,564                         | 7,396                            | (1,461)                          | 0                                | 0                                | 0                                | 0                                   |
| 3320               | Camas Valley School District 21  Camas Valley School District 21   | 6/30/2019                         | Proportion                    | 2.7  | 0.7                 | (11,671)                                | 7,396                          | (3,623)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3320               | Camas Valley School District 21  Camas Valley School District 21   | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (11,671)                                | 0                              | (3,023)                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3320               | North Douglas School District 22                                   | 6/30/2011                         | Proportion                    | 2.5  | 1.5                 | (3.756)                                 | (2,254)                        | (1.502)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 3321               | North Douglas School District 22  North Douglas School District 22 | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 29,604                                  | 7,676                          | 10,964                         | 7,676                            | (752)                            | 0                                | 0                                | 0                                | 0                                   |
| 3321               | North Douglas School District 22                                   | 6/30/2019                         | Proportion                    | 2.7  | 0.7                 | (21,002)                                | 7,676                          | (6,518)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3321               | North Douglas School District 22  North Douglas School District 22 | 6/30/2018                         | Proportion                    | 3.1  | 0.0                 | (21,002)                                | 0                              | (0,516)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3324               | Yoncalla School District 32  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (1,261)                                 | (757)                          | (504)                          |                                  | •                                | 0                                | 0                                | 0                                | 0                                   |
| 0024               | Yoncalla School District 32  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 21,625                                  | 5,607                          | 8,009                          | 5,607                            | (233)                            | 0                                | 0                                | 0                                | 0                                   |
| 3324               |  |                                   |                               |  |                     |   |                                |                                |                                  |                                  |                                  |                                  |                                  |                                     |



Exhibit F

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

June 30, 2022 Measurement Date

|                |  | Beginning of<br>Measurement | Source of                | Original      | Remaining     |   | Measurement Date | Outflow/(Inflow) Recognized in   | Outflow/(Inflow)   |
|----------------|--|-----------------------------|--------------------------|---------------|---------------|---|------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|--------------------|
| Employer       |  | Period for Initial          |                          |               |               | Original Balance of<br>Outflow/(Inflow) | Balance of       | Measurement Period             |                                |                                | Measurement Period             |                                | Measurement Period<br>+5 Expense | Recognized in      |
| Number<br>3324 | Yoncalla School District 32              | Recognition<br>6/30/2018    | Deferral<br>Proportion   | Period<br>3.1 | Period<br>0.0 | (1,203)                                 | Outflow/(Inflow) | Expense (39)                   | +1 Expense                     | +2 Expense                     | +3 Expense                     | +4 Expense                     | +5 Expense                       | Subsequent Expense |
| 3325           | Elkton School District 34                | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (4,902)                                 | (2,941)          | (1,961)                        |                                |                                | 0                              | 0                              | 0                                | 0                  |
| 3325           | Elkton School District 34                | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 26.484                                  | 6,866            | 9,809                          | 6,866                          | (900)                          | 0                              | 0                              | 0                                | 0                  |
| 3325           | Elkton School District 34                | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (9,644)                                 | 0,000            | (2,992)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3325           | Elkton School District 34                | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (306)                                   | 0                | (2,332)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3335           | Riddle School District                   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 64,996                                  | 38,998           | 25,998                         | 25,998                         | 13,000                         | 0                              | 0                              | 0                                | 0                  |
| 3335           | Riddle School District                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (21,384)                                | (5,544)          | (7,920)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3335           | Riddle School District                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (21,489)                                | (=,= )           | (6,669)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3335           | Riddle School District                   | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 745                                     | 0                | 25                             | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3338           | Glendale 77                              | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (9,039)                                 | (5,423)          | (3,616)                        | (3,616)                        | (1,807)                        | 0                              | 0                              | 0                                | 0                  |
| 3338           | Glendale 77                              | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 35,152                                  | 9,114            | 13,019                         | 9,114                          | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3338           | Glendale 77                              | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (18,431)                                | 0                | (5,719)                        | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3338           | Glendale 77                              | 6/30/2018                   | Proportion               | 3.1           | 0.0           | ` 1                                     | 0                | 1                              | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3349           | Winston-Dillard Schools                  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 19,395                                  | 11,637           | 7,758                          | 7,758                          | 3,879                          | 0                              | 0                              | 0                                | 0                  |
| 3349           | Winston-Dillard Schools                  | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 83,361                                  | 21,613           | 30,874                         | 21,613                         | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3349           | Winston-Dillard Schools                  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (74,631)                                | 0                | (23,161)                       | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3349           | Winston-Dillard Schools                  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (896)                                   | 0                | (29)                           | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3353           | Sutherlin School District 130            | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (42,511)                                | (25,507)         | (17,004)                       | (17,004)                       | (8,503)                        | 0                              | 0                              | 0                                | 0                  |
| 3353           | Sutherlin School District 130            | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (22,497)                                | (5,833)          | (8,332)                        | (5,833)                        | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3353           | Sutherlin School District 130            | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 61,181                                  | 0                | 18,987                         | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3353           | Sutherlin School District 130            | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 1,625                                   | 0                | 53                             | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3361           | Arlington Public Schools                 | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (44,458)                                | (26,675)         | (17,783)                       | (17,783)                       | (8,892)                        | 0                              | 0                              | 0                                | 0                  |
| 3361           | Arlington Public Schools                 | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 14,483                                  | 3,755            | 5,364                          | 3,755                          | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3361           | Arlington Public Schools                 | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (4,647)                                 | 0                | (1,443)                        | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3361           | Arlington Public Schools                 | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 556                                     | 0                | 19                             | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3364           | Condon Admin School District 25J         | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (7,994)                                 | (4,796)          | (3,198)                        | (3,198)                        | (1,598)                        | 0                              | 0                              | 0                                | 0                  |
| 3364           | Condon Admin School District 25J         | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 6,790                                   | 1,760            | 2,515                          | 1,760                          | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3364           | Condon Admin School District 25J         | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (8,514)                                 | 0                | (2,642)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3364           | Condon Admin School District 25J         | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 297                                     | 0                | 9                              | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3370           | Prairie City School District 4           | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (13,003)                                | (7,802)          | (5,201)                        |                                |                                | 0                              | 0                              | 0                                | 0                  |
| 3370           | Prairie City School District 4           | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 24,244                                  | 6,286            | 8,979                          | 6,286                          | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3370           | Prairie City School District 4           | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (16,054)                                | 0                | (4,982)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3370           | Prairie City School District 4           | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 525                                     | 0                | 18                             | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3372           | Monument School District 8               | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (4,223)                                 | (2,534)          | (1,689)                        |                                | (845)                          | 0                              | 0                              | 0                                | 0                  |
| 3372           | Monument School District 8               | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 13,623                                  | 3,531            | 5,046                          | 3,531                          | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3372           | Monument School District 8               | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (10,340)                                | 0                | (3,208)                        |                                | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3372           | Monument School District 8               | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 131                                     | 0                | 5                              | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3375           | Dayville School District 16J             | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 759                                     | 455              | 304                            | 304                            | 151                            | 0                              | 0                              | 0                                | 0                  |
| 3375           | Dayville School District 16J             | 6/30/2020                   | Proportion               | 2.7           | 0.7<br>0.0    | 10,497                                  | 2,721            | 3,888                          | 2,721                          | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3375           | Dayville School District 16J             | 6/30/2019                   | Proportion               | 2.9<br>3.1    | 0.0           | (3,799)                                 | 0                | (1,179)                        | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3375           | Dayville School District 16J             | 6/30/2018                   | Proportion               |               |               | 543                                     | •                | 18                             | -                              | -                              | 0                              | 0                              | 0                                | 0                  |
| 3376<br>3376   | Long Creek Schools<br>Long Creek Schools | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7    | 1.5<br>0.7    | 5,375<br>436                            | 3,225<br>114     | 2,150<br>161                   | 2,150<br>114                   | 1,075                          | 0                              | 0                              | 0                                | 0                  |
| 3376           |  |                             |                          | 2.7           | 0.7           | (3,820)                                 | 0                | (1,186)                        | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3376           | Long Creek Schools<br>Long Creek Schools | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1    | 0.0           | (3,820)                                 | 0                | (1,186)                        | -                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3394           | Crane Elementary School                  | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (5,128)                                 | (3,077)          | (20)                           |                                | (1,026)                        | 0                              | 0                              | 0                                | 0                  |
| 3394           | Crane Elementary School                  | 6/30/2020                   | Proportion               | 2.5           | 0.7           | (4,905)                                 | (1,271)          | (2,051)                        |                                | (1,026)                        | 0                              | 0                              | 0                                | 0                  |
| 3394           | Crane Elementary School                  | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 3,376                                   | (1,2/1)          | 1,048                          | (1,271)                        | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3394           | Crane Elementary School                  | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1,185)                                 | 0                | (39)                           | -                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3395           | Pine Creek School                        | 6/30/2011                   | Proportion               | 2.5           | 1.5           | (1,165)                                 | 0                | (39)                           | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3395           | Pine Creek School                        | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 0                                       | 0                | 0                              | 0                              | 0                              | n                              | 0                              | 0                                | n                  |
| 3395           | Pine Creek School                        | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 570                                     | 0                | 176                            | 0                              | 0                              | n                              | 0                              | 0                                | n                  |
| 3395           | Pine Creek School                        | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1)                                     | 0                | (1)                            | -                              | 0                              | 0                              | 0                              | 0                                | n                  |
| 3396           | Diamond School District 7                | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (421)                                   | (253)            | (168)                          |                                | (85)                           | n                              | 0                              | 0                                | n                  |
| 3396           | Diamond School District 7                | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (515)                                   | (133)            | (191)                          |                                |                                | n                              | 0                              | 0                                | n                  |
| 3396           | Diamond School District 7                | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 383                                     | 0                | 119                            | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3396           | Diamond School District 7                | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 49                                      | 0                | 1                              | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3397           | Suntex School District                   | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (550)                                   | (330)            | (220)                          |                                | (110)                          | 0                              | n                              | 0                                | n                  |
| 3397           | Suntex School District                   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 0                                       | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                                | 0                  |
| 3397           | Suntex School District                   | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 1,015                                   | 0                | 315                            | -                              | 0                              | 0                              | 0                              | 0                                | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                |  | Beginning of<br>Measurement | Source of                | Original      | Remaining     |                         | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|----------------|--|-----------------------------|--------------------------|---------------|---------------|-------------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer       |  | Period for Initial          |                          |               |               | Original Balance of     | Balance of       | Measurement Period                |                                   |                                   | Measurement Period                |                                   |                                   | Recognized in      |
| Number<br>3397 | Employer Name Suntex School District                 | Recognition<br>6/30/2018    | Deferral<br>Proportion   | Period<br>3.1 | Period<br>0.0 | Outflow/(Inflow)<br>352 | Outflow/(Inflow) | Expense 10                        | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 3398           | Drewsey School                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (28)                    | (17)             | (11)                              |                                   | -                                 | •                                 | ·                                 | 0                                 | 0                  |
| 3398           | Drewsey School                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 41                      | 11               | 15                                | 11                                | (0)                               | 0                                 | -                                 | 0                                 | 0                  |
| 3398           | Drewsey School                                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 910                     | 0                | 282                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3398           | Drewsey School                                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (132)                   | 0                | (3)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3399           | Frenchglen School District                           | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (1,505)                 | (903)            | (602)                             |                                   | •                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3399           | Frenchglen School District                           | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (1,441)                 | (373)            | (534)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 3399           | Frenchglen School District                           | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 95                      | (0,0)            | 29                                | 0.07                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3399           | Frenchglen School District                           | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (26)                    | 0                | (2)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3405           | Fields-Trout Creek 33                                | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 0                       | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3405           | Fields-Trout Creek 33                                | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 1,240                   | 322              | 459                               | 322                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3405           | Fields-Trout Creek 33                                | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 988                     | 0                | 306                               | 0                                 | 0                                 | Ō                                 | 0                                 | 0                                 | Ö                  |
| 3405           | Fields-Trout Creek 33                                | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (13)                    | 0                | (1)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3407           | Crane Union High School                              | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (6,926)                 | (4,156)          | (2,770)                           |                                   | (1,386)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 3407           | Crane Union High School                              | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (6,079)                 | (1,577)          | (2,251)                           |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 3407           | Crane Union High School                              | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 4,028                   | o′               | 1,250                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3407           | Crane Union High School                              | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 941                     | 0                | 29                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3409           | Hood River County School District                    | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 11,521                  | 6,913            | 4,608                             | 4,608                             | 2,305                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3409           | Hood River County School District                    | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 422,220                 | 109,464          | 156,378                           | 109,464                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3409           | Hood River County School District                    | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (336,100)               | 0                | (104,306)                         | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3409           | Hood River County School District                    | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (2,994)                 | 0                | (96)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3414           | Phoenix-Talent School District                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (70,144)                | (42,086)         | (28,058)                          | (28,058)                          | (14,028)                          | 0                                 | 0                                 | 0                                 | 0                  |
| 3414           | Phoenix-Talent School District                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 197,878                 | 51,302           | 73,288                            | 51,302                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3414           | Phoenix-Talent School District                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (144,204)               | 0                | (44,752)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3414           | Phoenix-Talent School District                       | 6/30/2018                   | Proportion               | 3.1           | 0.0           | 2,042                   | 0                | 65                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3415           | Ashland Public Schools                               | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (8,477)                 | (5,086)          | (3,391)                           | (3,391)                           | (1,695)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 3415           | Ashland Public Schools                               | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 234,111                 | 60,695           | 86,708                            | 60,695                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3415           | Ashland Public Schools                               | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (139,625)               | 0                | (43,331)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3415           | Ashland Public Schools                               | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1,695)                 | 0                | (54)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3416           | Central Point School District 6                      | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 28,143                  | 16,886           | 11,257                            | 11,257                            | 5,629                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3416           | Central Point School District 6                      | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 38,207                  | 9,905            | 14,151                            | 9,905                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3416           | Central Point School District 6                      | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (2,679)                 | 0                | (831)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3416           | Central Point School District 6                      | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (10,694)                | 0                | (344)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3417           | Eagle Point School District 9                        | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (46,404)                | (27,842)         | (18,562)                          |                                   | (9,280)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 3417           | Eagle Point School District 9                        | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 345,439                 | 89,559           | 127,940                           | 89,559                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3417           | Eagle Point School District 9                        | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (217,887)               | 0                | (67,621)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3417           | Eagle Point School District 9                        | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (96)                    | 0                | (3)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3424           | Rogue River School District                          | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 9,685                   | 5,811            | 3,874                             | 3,874                             | 1,937                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3424           | Rogue River School District                          | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 8,844                   | 2,292            | 3,276                             | 2,292                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3424           | Rogue River School District                          | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (11,477)                | 0                | (3,561)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3424           | Rogue River School District                          | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1,176)                 | 0                | (39)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3432           | Prospect School District                             | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7    | 4,810                   | 2,886            | 1,924                             | 1,924                             | 962<br>0                          | 0                                 | 0                                 | 0                                 | 0                  |
| 3432           | Prospect School District                             | 6/30/2020                   | Proportion               | 2.7           | 0.7           | (11,286)<br>10,278      | (2,926)          | (4,180)<br>3,190                  | , ,                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3432<br>3432   | Prospect School District                             | 6/30/2019                   | Proportion               | 2.9<br>3.1    | 0.0           |                         | 0                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3432           | Prospect School District Butte Falls School District | 6/30/2018<br>6/30/2021      | Proportion<br>Proportion | 2.5           | 1.5           | (363)<br>(2,628)        | (1,577)          | (12)<br>(1,051)                   |                                   | (526)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3439           | Butte Falls School District                          | 6/30/2020                   | Proportion               | 2.5           | 0.7           | 20,600                  | 5,340            | 7,630                             | 5,340                             | (526)                             | 0                                 | •                                 | 0                                 | 0                  |
| 3439           | Butte Falls School District                          | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (13,207)                | 0,340            | (4,099)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3439           | Butte Falls School District                          | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (1,612)                 | 0                | (4,099)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3440           | Pinehurst School                                     | 6/30/2011                   | Proportion               | 2.5           | 1.5           | (472)                   | (283)            | (189)                             |                                   |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 3440           | Pinehurst School                                     | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 1.713                   | 445              | 634                               | 445                               | (34)                              | 0                                 | 0                                 | 0                                 | n                  |
| 3440           | Pinehurst School                                     | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 612                     | 0                | 190                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | n                  |
| 3440           | Pinehurst School                                     | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (105)                   | 0                | (3)                               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | n                  |
| 3445           | Culver School District 4                             | 6/30/2021                   | Proportion               | 2.5           | 1.5           | (101,322)               | (60,793)         | (40,529)                          |                                   | (20,264)                          | 0                                 | 0                                 | 0                                 | 0                  |
| 3445           | Culver School District 4  Culver School District 4   | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 50,627                  | 13,125           | 18,751                            | 13,125                            | (20,204)<br>n                     | 0                                 | •                                 | 0                                 | 0                  |
| 3445           | Culver School District 4                             | 6/30/2019                   | Proportion               | 2.9           | 0.0           | (32,864)                | 10,120           | (10,200)                          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | n                  |
| 3445           | Culver School District 4                             | 6/30/2018                   | Proportion               | 3.1           | 0.0           | (32,004)                | 0                | (10,200)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | n                  |
| 3446           | Ashwood School                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5           | 0                       | 0                | 0                                 | 0                                 | 0                                 | 0                                 | n                                 | 0                                 | n                  |
| 3446           | Ashwood School                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7           | 0                       | 0                | 0                                 | 0                                 | 0                                 | 0                                 | n                                 | 0                                 | n                  |
| 3446           | Ashwood School                                       | 6/30/2019                   | Proportion               | 2.9           | 0.0           | 612                     | 0                | 190                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | n                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              | 011.15                                  | 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<br>Number | Empleyer Name                                 | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 3446               | Employer Name<br>Ashwood School               | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (17)                                    | Outriow/(IIIIow)               | (2)                            |                                  | +2 Expense                       | +3 Expense                       |                                  | TO Expense                       | Oubsequent Expense                  |
| 3447               | Madras School District                        | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (27,851)                                | (16,711)                       | (11,140)                       |                                  | -                                | 0                                | 0                                | 0                                | 0                                   |
| 3447               | Madras School District                        | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 365.399                                 | 94,733                         | 135,333                        | 94,733                           | (0,0.1)                          | 0                                | -                                | 0                                | 0                                   |
| 3447               | Madras School District                        | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (210,811)                               | 0                              | (65,425)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3447               | Madras School District                        | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 2,202                                   | 0                              | 72                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3451               | Black Butte School District                   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (862)                                   | (517)                          | (345)                          | (345)                            | (172)                            | 0                                | 0                                | 0                                | 0                                   |
| 3451               | Black Butte School District                   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 4,512                                   | 1,170                          | 1.671                          | 1,170                            | ` o´                             | 0                                | 0                                | 0                                | 0                                   |
| 3451               | Black Butte School District                   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (773)                                   | 0                              | (239)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3451               | Black Butte School District                   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (112)                                   | 0                              | (4)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3454               | Grants Pass School District                   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 89,431                                  | 53,659                         | 35,772                         | 35,772                           | 17,887                           | 0                                | 0                                | 0                                | 0                                   |
| 3454               | Grants Pass School District                   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 485,387                                 | 125,841                        | 179,773                        | 125,841                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3454               | Grants Pass School District                   | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (408,731)                               | 0                              | (126,847)                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3454               | Grants Pass School District                   | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (2,361)                                 | 0                              | (75)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3456               | Klamath County School District                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 1,061,680                               | 637,008                        | 424,672                        | 424,672                          | 212,336                          | 0                                | 0                                | 0                                | 0                                   |
| 3456               | Klamath County School District                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (131,583)                               | (34,115)                       | (48,734)                       | (34,115)                         | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3456               | Klamath County School District                | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (554,794)                               | 0                              | (172,178)                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3456               | Klamath County School District                | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 212                                     | 0                              | 8                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3457               | Klamath Falls City Schools                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 4,285                                   | 2,571                          | 1,714                          | 1,714                            | 857                              | 0                                | 0                                | 0                                | 0                                   |
| 3457               | Klamath Falls City Schools                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 229,199                                 | 59,421                         | 84,889                         | 59,421                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3457               | Klamath Falls City Schools                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (164,115)                               | 0                              | (50,933)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3457               | Klamath Falls City Schools                    | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (1,729)                                 | 0                              | (55)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3461               | Lake County School District 7                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 2,380                                   | 1,428                          | 952                            | 952                              | 476                              | 0                                | 0                                | 0                                | 0                                   |
| 3461               | Lake County School District 7                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 54,750                                  | 14,194                         | 20,278                         | 14,194                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3461               | Lake County School District 7                 | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (41,304)                                | 0                              | (12,818)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3461               | Lake County School District 7                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 194                                     | 0                              | 5                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3462               | Paisley School District                       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (4,544)                                 | (2,726)                        | (1,818)                        |                                  | (908)                            | 0                                | 0                                | 0                                | 0                                   |
| 3462               | Paisley School District                       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 18,006                                  | 4,668                          | 6,669                          | 4,668                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3462               | Paisley School District                       | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (4,570)                                 | 0                              | (1,418)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3462               | Paisley School District                       | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (584)                                   | 0                              | (20)                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3463               | North Lake School District 14                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 7,532                                   | 4,519                          | 3,013                          | 3,013                            | 1,506                            | 0                                | 0                                | 0                                | 0                                   |
| 3463               | North Lake School District 14                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 7,704                                   | 1,998                          | 2,853                          | 1,998                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3463               | North Lake School District 14                 | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (13,935)                                | 0                              | (4,325)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3463               | North Lake School District 14                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (273)                                   | 0                              | (9)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3464               | Plush School District                         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 1,378                                   | 827                            | 551                            | 551                              | 276                              | 0                                | 0                                | 0                                | 0                                   |
| 3464               | Plush School District                         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (2,717)                                 | (705)                          | (1,006)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 3464<br>3464       | Plush School District                         | 6/30/2019                         | Proportion                    | 2.9<br>3.1               | 0.0<br>0.0             | 225                                     | U                              | 69                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3465               | Plush School District Adel School District 21 | 6/30/2018<br>6/30/2021            | Proportion                    | 2.5                      | 1.5                    | (20)<br>(646)                           | 0<br>(388)                     | (2)<br>(258)                   |                                  | (130)                            | 0                                | 0                                | 0                                | 0                                   |
| 3465               | Adel School District 21                       | 6/30/2020                         | Proportion<br>Proportion      | 2.7                      | 0.7                    | (10)                                    | (300)                          | (250)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 3465               | Adel School District 21                       | 6/30/2019                         | Proportion                    | 2.7                      | 0.7                    | (10)                                    | (2)                            | (138)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3465               | Adel School District 21                       | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 89                                      | 0                              | (130)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3470               | Pleasant Hill School District                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 10,602                                  | 6,361                          | 4,241                          | 4,241                            | 2,120                            | 0                                | 0                                | 0                                | 0                                   |
| 3470               | Pleasant Hill School District                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 81.190                                  | 21,050                         | 30,070                         | 21,050                           | 2,120                            | 0                                | 0                                | 0                                | 0                                   |
| 3470               | Pleasant Hill School District                 | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (41,501)                                | 21,000                         | (12,879)                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3470               | Pleasant Hill School District                 | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (22)                                    | 0                              | (12,073)                       | -                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3473               | Eugene School District 4J                     | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 3.771                                   | 2,263                          | 1.508                          | 1,508                            | 755                              | 0                                | 0                                | 0                                | 0                                   |
| 3473               | Eugene School District 4J                     | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 116,631                                 | 30,237                         | 43,197                         | 30,237                           | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3473               | Eugene School District 4J                     | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | 52,410                                  | 0                              | 16,266                         | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3473               | Eugene School District 4J                     | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 1,432                                   | 0                              | 46                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3487               | Springfield School District 19                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 213,324                                 | 127,994                        | 85,330                         | 85,330                           | 42,664                           | Õ                                | 0                                | 0                                | ő                                   |
| 3487               | Springfield School District 19                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 678,355                                 | 175,869                        | 251,243                        | 175,869                          | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3487               | Springfield School District 19                | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (572,710)                               | 0                              | (177,738)                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3487               | Springfield School District 19                | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | (3,286)                                 | 0                              | (106)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3494               | Fern Ridge School District                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (12,502)                                | (7,501)                        | (5,001)                        | (5,001)                          | (2,500)                          | 0                                | 0                                | 0                                | 0                                   |
| 3494               | Fern Ridge School District                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 89,737                                  | 23,265                         | 33,236                         | 23,265                           | (_,;::)                          | 0                                | 0                                | 0                                | 0                                   |
| 3494               | Fern Ridge School District                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (80,811)                                | 0                              | (25,079)                       |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3494               | Fern Ridge School District                    | 6/30/2018                         | Proportion                    | 3.1                      | 0.0                    | 13,726                                  | 0                              | 442                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3498               | Mapleton School District                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 12,298                                  | 7,379                          | 4,919                          | 4,919                            | 2,460                            | 0                                | 0                                | 0                                | 0                                   |
| 3498               | Mapleton School District                      | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 11,722                                  | 3,040                          | 4,341                          | 3,040                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 3498               | Mapleton School District                      | 6/30/2019                         | Proportion                    | 2.9                      | 0.0                    | (9,566)                                 | 0                              | (2,968)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

| Form           |  | Beginning of<br>Measurement | Source of                     | Original               | Remaining              | Orderina I P. 1                         | 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       | Forestone Name   |                             | Employer-Specific<br>Deferral | Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | +3 Expense                     | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| Number<br>3498 | Employer Name Mapleton School District                                 | Recognition<br>6/30/2018    | Proportion                    | 3.1                    | 0.0                    | (2,838)                                 | Outriow/(initiow)              | (93)                           |                                  | +2 Expense                       | +3 Expense                     | +4 Expense                       | To Expense                       | Subsequent Expense                  |
|                | Creswell School District 40  | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 5,876                                   | 3,526                          | 2,350                          | 2,350                            | 1,176                            | 0                              | 0                                | 0                                | 0                                   |
|                | Creswell School District 40  | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 93,458                                  | 24,230                         | 34.614                         | 24,230                           | 1,170                            | 0                              | 0                                | 0                                | 0                                   |
|                | Creswell School District 40  | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (77,149)                                | 24,200                         | (23,943)                       |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Creswell School District 40  | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (686)                                   | 0                              | (23)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | South Lane School District   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 4,920                                   | 2,952                          | 1,968                          | 1,968                            | 984                              | 0                              | 0                                | 0                                | 0                                   |
|                | South Lane School District   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 286,081                                 | 74,169                         | 105,956                        | 74,169                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | South Lane School District   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (147,192)                               | 0                              | (45,680)                       | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3506           | South Lane School District   | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (549)                                   | 0                              | (18)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3510           | Bethel School District   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | (159,321)                               | (95,593)                       | (63,728)                       | (63,728)                         | (31,865)                         | 0                              | 0                                | 0                                | 0                                   |
|                | Bethel School District   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 645,089                                 | 167,245                        | 238,922                        | 167,245                          | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Bethel School District   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (365,898)                               | 0                              | (113,554)                      | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Bethel School District   | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | 5,885                                   | 0                              | 191                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Crow-Applegate-Lorane District 66                                      | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 11,818                                  | 7,091                          | 4,727                          | 4,727                            | 2,364                            | 0                              | 0                                | 0                                | 0                                   |
|                | Crow-Applegate-Lorane District 66                                      | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 15,825                                  | 4,103                          | 5,861                          | 4,103                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Crow-Applegate-Lorane District 66                                      | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (7,761)                                 | 0                              | (2,409)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Crow-Applegate-Lorane District 66                                      | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | 2,453                                   | 0                              | 80                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | McKenzie School District   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 11,997                                  | 7,198                          | 4,799                          | 4,799                            | 2,399                            | 0                              | 0                                | 0                                | 0                                   |
|                | McKenzie School District   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 18,014                                  | 4,670                          | 6,672                          | 4,670                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | McKenzie School District   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (8,342)                                 | 0                              | (2,588)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | McKenzie School District   | 6/30/2018                   | Proportion                    | 3.1<br>2.5             | 0.0<br>1.5             | (1,538)                                 | 0<br>806                       | (50)<br>538                    | 0<br>538                         | 0<br>268                         | 0                              | 0                                | 0                                | 0                                   |
|                | Junction City School District 69                                       | 6/30/2021<br>6/30/2020      | Proportion                    | 2.5<br>2.7             | 0.7                    | 1,344<br>152,207                        | 39,461                         | 56,373                         | 39,461                           | 268                              | 0                              | 0                                | 0                                | 0                                   |
|                | Junction City School District 69<br>Junction City School District 69   | 6/30/2020                   | Proportion Proportion         | 2.7                    | 0.7                    | (111.782)                               | 39,461<br>0                    | (34,690)                       | 39,461                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Junction City School District 69                                       | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (746)                                   | 0                              | (34,690)                       | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Lowell School District   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | (17,559)                                | (10,535)                       | (7,024)                        | (7,024)                          | (3,511)                          | 0                              | 0                                | 0                                | 0                                   |
|                | Lowell School District   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 48,803                                  | 12,653                         | 18,075                         | 12,653                           | (3,311)                          | 0                              | 0                                | 0                                | 0                                   |
|                | Lowell School District   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (7,269)                                 | 12,000                         | (2,255)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Lowell School District   | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (3,204)                                 | 0                              | (102)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Oakridge School District   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 4.350                                   | 2.610                          | 1.740                          | 1.740                            | 870                              | 0                              | 0                                | 0                                | 0                                   |
|                | Oakridge School District   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 43,323                                  | 11,231                         | 16,046                         | 11,231                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Oakridge School District   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (35,387)                                | 0                              | (10,983)                       | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Oakridge School District   | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | 643                                     | 0                              | 22                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Marcola School District 79   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 3,394                                   | 2,036                          | 1,358                          | 1,358                            | 678                              | 0                              | 0                                | 0                                | 0                                   |
| 3527           | Marcola School District 79   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 27,597                                  | 7,155                          | 10,221                         | 7,155                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3527           | Marcola School District 79   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (16,101)                                | 0                              | (4,997)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3527           | Marcola School District 79   | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (4,034)                                 | 0                              | (131)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3533           | Triangle Lake Schools  | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | (3,846)                                 | (2,308)                        | (1,538)                        | (1,538)                          | (770)                            | 0                              | 0                                | 0                                | 0                                   |
|                | Triangle Lake Schools  | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 24,555                                  | 6,367                          | 9,094                          | 6,367                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Triangle Lake Schools  | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (16,825)                                | 0                              | (5,221)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Triangle Lake Schools  | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | 420                                     | 0                              | 15                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Siuslaw School District 97J  | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | (1,653)                                 | (992)                          | (661)                          | (661)                            | (331)                            | 0                              | 0                                | 0                                | 0                                   |
|                | Siuslaw School District 97J  | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 107,294                                 | 27,816                         | 39,739                         | 27,816                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Siuslaw School District 97J  | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (65,273)                                | 0                              | (20,257)                       | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Siuslaw School District 97J  | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (702)                                   | 0                              | (24)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Lincoln County School District   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | 41,769                                  | 25,061                         | 16,708                         | 16,708                           | 8,353                            | 0                              | 0                                | •                                | 0                                   |
|                | Lincoln County School District   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 540,994                                 | 140,258                        | 200,368                        | 140,258                          | 0                                | 0                              | 0                                | •                                | 0                                   |
|                | Lincoln County School District   | 6/30/2019                   | Proportion                    | 2.9                    | 0.0                    | (281,748)                               | 0                              | (87,440)                       | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Lincoln County School District   | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (12,952)<br>30,550                      | 18,330                         | (418)<br>12,220                |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Central Linn School District 552C<br>Central Linn School District 552C | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion      | 2.5<br>2.7             | 1.5<br>0.7             | 30,550<br>46,252                        | 11,992                         | 17,130                         | 12,220<br>11,992                 | 6,110<br>0                       | 0                              | 0                                | 0                                | 0                                   |
|                | Central Linn School District 552C                                      | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | (24,116)                                | 11,992                         | (7,484)                        | 11,992                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Central Linn School District 552C                                      | 6/30/2019                   | Proportion<br>Proportion      | 3.1                    | 0.0                    | (4,030)                                 | 0                              | (130)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                | Sweet Home School District 55  | 6/30/2018                   | Proportion                    | 2.5                    | 1.5                    | (4,030)<br>26,727                       | 16,036                         | 10,691                         | 10,691                           | 5,345                            | 0                              | 0                                | 0                                | 0                                   |
|                | Sweet Home School District 55  | 6/30/2021                   | Proportion                    | 2.5<br>2.7             | 0.7                    | 168.383                                 | 43.655                         | 62.364                         | 43,655                           | 5,345                            | 0                              | 0                                | 0                                | 0                                   |
|                | Sweet Home School District 55  | 6/30/2019                   | Proportion                    | 2.7                    | 0.7                    | (116,301)                               | 43,000                         | (36,093)                       | 43,000                           | 0                                | 0                              | 0                                | 0                                | (                                   |
|                | Sweet Home School District 55  | 6/30/2018                   | Proportion                    | 3.1                    | 0.0                    | (5,146)                                 | 0                              | (166)                          | 0                                | 0                                | 0                              | 0                                | 0                                | (                                   |
|                | Scio School District 95C   | 6/30/2021                   | Proportion                    | 2.5                    | 1.5                    | (12,504)                                | (7,502)                        | (5,002)                        | (5,002)                          | (2,500)                          | 0                              | 0                                | 0                                | (                                   |
|                | Scio School District 95C   | 6/30/2020                   | Proportion                    | 2.7                    | 0.7                    | 45,554                                  | 11,810                         | 16,872                         | 11.810                           | (2,300)                          | 0                              | 0                                | -                                | 0                                   |
| 3647           |  |                             |                               |                        |                        |   |                                |                                |                                  |                                  |                                |                                  |                                  |                                     |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date  |                    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|------------|---------------------|-------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            |            | Original Balance of | Balance of        | Measurement Period |                                   | Measurement Period                |                                   | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name  | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow)  | Expense            | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 3647         | Scio School District 95C   | 6/30/2018                   | Proportion               | 3.1        | 0          | 1,195               | 0                 | 40                 |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3665         | Santiam Canyon School District                                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 5,935               | 3,561             | 2,374              | 2,374                             | 1,187<br>0                        | 0                                 | 0                                 | 0                                 | U                  |
| 3665<br>3665 | Santiam Canyon School District                                   | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0   | 57,596<br>(39,308)  | 14,932<br>0       | 21,332             | 14,932                            | 0                                 | 0                                 | 0                                 | 0                                 | U                  |
| 3665         | Santiam Canyon School District Santiam Canyon School District    | 6/30/2019                   | Proportion<br>Proportion | 2.9<br>3.1 | 0          | (39,308)            | 0                 | (12,200)<br>(64)   |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3684         | Ontario School District 8C                                       | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (99,337)            | (59,602)          |                    |                                   | U                                 | . 0                               | 0                                 | 0                                 | 0                  |
| 3684         | Ontario School District 8C                                       | 6/30/2020                   | Proportion               | 2.5        | 0.7        | 316,757             | 82,123            | (39,735)           | 82,123                            | (19,007)                          | 0                                 | 0                                 | 0                                 | 0                  |
| 3684         | Ontario School District 8C                                       | 6/30/2019                   | Proportion               | 2.9        | 0.7        | (141,188)           | 02,123            | (43,816)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3684         | Ontario School District 8C                                       | 6/30/2018                   | Proportion               | 3.1        | 0          | (94)                | 0                 | (43,010)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3687         | Juntura Grade School   | 6/30/2011                   | Proportion               | 2.5        | 1.5        | (6)                 | (4)               |                    | -                                 | •                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3687         | Juntura Grade School   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (0)                 | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3687         | Juntura Grade School   | 6/30/2019                   | Proportion               | 2.9        | 0.7        | 439                 | 0                 | 137                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 3687         | Juntura Grade School   | 6/30/2018                   | Proportion               | 3.1        | 0          | 454                 | 0                 | 16                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 3694         | Nyssa School District 26   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,267)             | (760)             |                    | (507)                             | (253)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3694         | Nyssa School District 26   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 107,686             | 27,918            | 39,884             | 27,918                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3694         | Nyssa School District 26   | 6/30/2019                   | Proportion               | 2.9        | 0          | (59,017)            | 0                 | (18,315)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 3694         | Nyssa School District 26   | 6/30/2018                   | Proportion               | 3.1        | 0          | (2,286)             | 0                 | (75)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3696         | Annex Elementary School  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,062)             | (637)             |                    |                                   | (212)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3696         | Annex Elementary School  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (10,697)            | (2,773)           | (3,962)            | (2,773)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3696         | Annex Elementary School  | 6/30/2019                   | Proportion               | 2.9        | 0          | 6,826               | 0                 | 2,118              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3696         | Annex Elementary School  | 6/30/2018                   | Proportion               | 3.1        | 0          | (385)               | 0                 | (13)               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3707         | Adrian School District 61  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (4,383)             | (2,630)           | (1,753)            | (1,753)                           | (877)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3707         | Adrian School District 61  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 17,732              | 4,598             | 6,567              | 4,598                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3707         | Adrian School District 61  | 6/30/2019                   | Proportion               | 2.9        | 0          | (17,334)            | 0                 | (5,380)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3707         | Adrian School District 61  | 6/30/2018                   | Proportion               | 3.1        | 0          | (293)               | 0                 | (8)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3709         | Harper School District 66  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 6,123               | 3,674             | 2,449              | 2,449                             | 1,225                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3709         | Harper School District 66  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (9,345)             | (2,423)           |                    | (2,423)                           |                                   | 0                                 | 0                                 | 0                                 | 0                  |
| 3709         | Harper School District 66  | 6/30/2019                   | Proportion               | 2.9        | 0          | 4,758               | 0                 | 1,476              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3709         | Harper School District 66  | 6/30/2018                   | Proportion               | 3.1        | 0          | 397                 | 0                 | 13                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3712         | W W Jones School   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (368)               | (221)             |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | Ü                  |
| 3712         | W W Jones School   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3712         | W W Jones School   | 6/30/2019                   | Proportion               | 2.9        | 0          | 1,512               | 0                 | 470                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | U                  |
| 3712         | W W Jones School   | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0          | (7)                 | 0 (4.407)         | (1)                |                                   | •                                 | 0                                 | 0                                 | 0                                 | U                  |
| 3729<br>3729 | Jefferson School District 14Cj                                   | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (1,878)<br>68,443   | (1,127)<br>17,745 | (751)<br>25,349    | (751)<br>17,745                   | (376)                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3729<br>3729 | Jefferson School District 14Cj<br>Jefferson School District 14Ci | 6/30/2020<br>6/30/2019      | Proportion               | 2.7        | 0.7        | (44.414)            | 17,745            |                    |                                   | 0                                 | 0                                 | 0                                 | 0                                 | U                  |
| 3729         | Jefferson School District 14Cj                                   | 6/30/2019                   | Proportion<br>Proportion | 3.1        | 0          | 3,298               | 0                 | (13,784)<br>106    | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3729         | North Marion School District 15                                  | 6/30/2011                   | Proportion               | 2.5        | 1.5        | 14.037              | 8.422             | 5.615              | 5.615                             | 2.807                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3730         | North Marion School District 15                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 92,734              | 24,042            | 34,346             | 24,042                            | 2,007                             | 0                                 | 0                                 | 0                                 | 0                  |
| 3730         | North Marion School District 15                                  | 6/30/2019                   | Proportion               | 2.9        | 0.7        | (114,971)           | 24,042            | (35,681)           | 24,042                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3730         | North Marion School District 15                                  | 6/30/2018                   | Proportion               | 3.1        | 0          | 23,309              | 0                 | 752                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | n                  |
| 3735         | Salem-Keizer Public Schools                                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (29,279)            | (17,567)          | (11,712)           | -                                 | (5,855)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 3735         | Salem-Keizer Public Schools                                      | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 4,177,740           | 1,083,118         | 1,547,311          | 1,083,118                         | (0,000)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 3735         | Salem-Keizer Public Schools                                      | 6/30/2019                   | Proportion               | 2.9        | 0          | (2,605,106)         | 0,000,110         | (808,482)          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3735         | Salem-Keizer Public Schools                                      | 6/30/2018                   | Proportion               | 3.1        | 0          | (8,923)             | 0                 | (289)              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ö                  |
| 3750         | St Paul School District  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (4,466)             | (2,680)           | (1,786)            | (1,786)                           | (894)                             | 0                                 | 0                                 | 0                                 | Ċ                  |
| 3750         | St Paul School District  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 51.058              | 13,238            | 18.910             | 13,238                            | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 3750         | St Paul School District  | 6/30/2019                   | Proportion               | 2.9        | 0          | (35,994)            | 0                 | (11,170)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3750         | St Paul School District  | 6/30/2018                   | Proportion               | 3.1        | 0          | 1,244               | 0                 | ` 41 <sup>°</sup>  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 3780         | Mt Angel School District 91                                      | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 7,871               | 4,723             | 3,148              | 3,148                             | 1,575                             | 0                                 | 0                                 | 0                                 | (                  |
| 3780         | Mt Angel School District 91                                      | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (44,441)            | (11,521)          | (16,460)           | (11,521)                          | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 3780         | Mt Angel School District 91                                      | 6/30/2019                   | Proportion               | 2.9        | 0          | 37,222              | 0                 | 11,552             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3780         | Mt Angel School District 91                                      | 6/30/2018                   | Proportion               | 3.1        | 0          | 7,147               | 0                 | 232                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3786         | Woodburn School District   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (43,013)            | (25,808)          | (17,205)           | (17,205)                          | (8,603)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 3786         | Woodburn School District   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 529,992             | 137,406           | 196,293            | 137,406                           | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3786         | Woodburn School District   | 6/30/2019                   | Proportion               | 2.9        | 0          | (379,615)           | 0                 | (117,811)          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3786         | Woodburn School District   | 6/30/2018                   | Proportion               | 3.1        | 0          | (6,135)             | 0                 | (198)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3809         | Morrow County Schools  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (46,521)            | (27,913)          |                    | (18,608)                          | (9,305)                           |                                   | 0                                 | 0                                 | (                  |
| 3809         | Morrow County Schools  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 202,772             | 52,570            | 75,101             | 52,570                            | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 3809         | Morrow County Schools  | 6/30/2019                   | Proportion               | 2.9        | 0          | (146,924)           | 0                 | (45,598)           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of<br>Measurement | Source of                | Original   | Remaining |                     | Measurement Date |                    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|---|-----------------------------|--------------------------|------------|-----------|---------------------|------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |   | Period for Initial          |                          |            |           | Original Balance of | Balance of       | Measurement Period |                                   |                                   |                                   | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name                                       | Recognition                 | Deferral                 | Period     | Period    | Outflow/(Inflow)    | Outflow/(Inflow) | Expense            | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 3809         | Morrow County Schools                               | 6/30/2018                   | Proportion               | 3.1        | 0         | (404)               | 0                | (14)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3818         | Portland Public Schools                             | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (6,201,548)         | (3,720,929)      |                    |                                   | ,                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3818         | Portland Public Schools                             | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 509,938             | 132,206          |                    | 132,206                           | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3818         | Portland Public Schools                             | 6/30/2019                   | Proportion               | 2.9        | 0         | 597,732             | 0                | 185,504            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3818         | Portland Public Schools                             | 6/30/2018                   | Proportion               | 3.1        | 0         | (95,171)            | U                | (3,071)            | ,                                 | U                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3820         | Parkrose School District                            | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 42,818              | 25,691           | 17,127             | 17,127                            | 8,564                             | 0                                 | 0                                 | 0                                 | (                  |
| 3820<br>3820 | Parkrose School District                            | 6/30/2020                   | Proportion               | 2.7<br>2.9 | 0.7<br>0  | 302,932             | 78,538<br>0      |                    | 78,538<br>0                       | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3820<br>3820 | Parkrose School District                            | 6/30/2019                   | Proportion               | 2.9<br>3.1 | 0         | (176,796)<br>4,271  | 0                | (54,868)<br>137    | ) 0                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3824         | Parkrose School District Reynolds School District   | 6/30/2018<br>6/30/2021      | Proportion<br>Proportion | 2.5        | 1.5       | 236.157             | 141.694          | 94.463             | 94,463                            | U                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3824         | Reynolds School District                            | 6/30/2021                   | Proportion               | 2.7        | 0.7       | 905.955             | 234,877          | 335,539            | 234,877                           | 47,231                            | 0                                 | 0                                 | 0                                 |                    |
| 3824         | Reynolds School District                            | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (714,108)           | 234,077          | (221,620)          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3824         | Reynolds School District                            | 6/30/2018                   | Proportion               | 3.1        | 0         | 6,801               | 0                | 219                | , 0                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3842         | Corbett School District 39                          | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 6.988               | 4.193            |                    | 2,795                             | 1,398                             | 0                                 | 0                                 | 0                                 | (                  |
| 3842         | Corbett School District 39                          | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 27,567              | 7,147            | 10,210             | 7,147                             | 1,000                             | 0                                 | 0                                 | 0                                 | ì                  |
| 3842         | Corbett School District 39                          | 6/30/2019                   | Proportion               | 2.9        | 0.7       | 16,188              | 7,147            | 5,024              | 7,147                             | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 3842         | Corbett School District 39                          | 6/30/2018                   | Proportion               | 3.1        | 0         | (219)               | 0                | (6)                | ) 0                               | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 3843         | David Douglas School District                       | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 124,443             | 74,666           | 49,777             | 49,777                            | 24,889                            | 0                                 | 0                                 | 0                                 | Č                  |
| 3843         | David Douglas School District                       | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 1.011.764           | 262,310          | 374.727            | 262,310                           | - 1,000                           | 0                                 | 0                                 | 0                                 |                    |
| 3843         | David Douglas School District                       | 6/30/2019                   | Proportion               | 2.9        | 0         | (720,371)           | 0                | (223,563)          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3843         | David Douglas School District                       | 6/30/2018                   | Proportion               | 3.1        | 0         | 6,639               | 0                | 213                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3847         | Riverdale School                                    | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 46,515              | 27,909           |                    | 18,606                            | 9,303                             | 0                                 | 0                                 | 0                                 | (                  |
| 3847         | Riverdale School                                    | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 25,783              | 6,685            | 9,549              | 6,685                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3847         | Riverdale School                                    | 6/30/2019                   | Proportion               | 2.9        | 0         | (44,799)            | 0                | (13,903)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3847         | Riverdale School                                    | 6/30/2018                   | Proportion               | 3.1        | 0         | 4,397               | 0                | 143                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3850         | Dallas School District                              | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (3,627)             | (2,176)          | (1,451)            | (1,451)                           | (725)                             | 0                                 | 0                                 | 0                                 | (                  |
| 3850         | Dallas School District                              | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 199,006             | 51,594           | 73,706             | 51,594                            | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3850         | Dallas School District                              | 6/30/2019                   | Proportion               | 2.9        | 0         | (150,690)           | 0                | (46,766)           | ) 0                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3850         | Dallas School District                              | 6/30/2018                   | Proportion               | 3.1        | 0         | 6,106               | 0                | 196                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3859         | Central School District 13J                         | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 58,219              | 34,931           | 23,288             | 23,288                            | 11,643                            | 0                                 | 0                                 | 0                                 | (                  |
| 3859         | Central School District 13J                         | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 16,781              | 4,351            | 6,215              | 4,351                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3859         | Central School District 13J                         | 6/30/2019                   | Proportion               | 2.9        | 0         | (5,732)             | 0                | (1,778)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3859         | Central School District 13J                         | 6/30/2018                   | Proportion               | 3.1        | 0         | (1,077)             | 0                | (36)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3865         | Perrydale School District 21                        | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (5,436)             | (3,262)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | •                  |
| 3865         | Perrydale School District 21                        | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 2,492               | 646              | 923                | 646                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3865         | Perrydale School District 21                        | 6/30/2019                   | Proportion               | 2.9        | 0         | (812)               | 0                | (252)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 3865         | Perrydale School District 21                        | 6/30/2018                   | Proportion               | 3.1        | 0         | 1,080               | (0.707)          | 36                 | 0                                 | 0 (0.000)                         | 0                                 | 0                                 | 0                                 |                    |
| 3887<br>3887 | Falls City School District                          | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (11,328)            | (6,797)          |                    |                                   | (2,266)                           | 0                                 | 0                                 | 0                                 |                    |
| 3887         | Falls City School District                          | 6/30/2020                   | Proportion               | 2.7<br>2.9 | 0.7<br>0  | 12,300              | 3,188<br>0       | 4,556              | 3,188<br>0                        | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3887         | Falls City School District                          | 6/30/2019<br>6/30/2018      | Proportion               | 3.1        | 0         | 1,926<br>(590)      | 0                | 598                | -                                 | •                                 | 0                                 | 0                                 | 0                                 |                    |
| 3902         | Falls City School District Tillamook Public Schools | 6/30/2018                   | Proportion<br>Proportion | 2.5        | 1.5       | (17,833)            | (10,700)         | (20)<br>(7,133)    |                                   |                                   | . 0                               | 0                                 | 0                                 |                    |
| 3902         | Tillamook Public Schools Tillamook Public Schools   | 6/30/2020                   | Proportion<br>Proportion | 2.5<br>2.7 | 0.7       | (17,833)            | 56,685           | 80,978             | ) (7,133 <sub>)</sub><br>56,685   | ) (3,567)<br>O                    | 0                                 | 0                                 | 0                                 |                    |
| 3902         | Tillamook Public Schools                            | 6/30/2019                   | Proportion               | 2.7        | 0.7       | (104,530)           | 00,000           | (32,440)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3902         | Tillamook Public Schools                            | 6/30/2018                   | Proportion               | 3.1        | 0         | (3,192)             | 0                | (102)              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3920         | Neah-Kah-Nie School District                        | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 3,248               | 1,949            |                    | 1,299                             | 650                               | 0                                 | 0                                 | 0                                 |                    |
| 3920         | Neah-Kah-Nie School District                        | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 69.136              | 17,924           | 25.606             | 17,924                            | 000                               | 0                                 | 0                                 | 0                                 |                    |
| 3920         | Neah-Kah-Nie School District                        | 6/30/2019                   | Proportion               | 2.9        | 0         | (57,647)            | 17,524           | (17,891)           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3920         | Neah-Kah-Nie School District                        | 6/30/2018                   | Proportion               | 3.1        | 0         | (1,025)             | 0                | (32)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3927         | Echo School District                                | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (31,467)            | (18,880)         |                    | (12,587)                          | (6,293)                           | 0                                 | 0                                 | 0                                 |                    |
| 3927         | Echo School District                                | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (14,960)            | (3,878)          |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 3927         | Echo School District                                | 6/30/2019                   | Proportion               | 2.9        | 0         | 21,978              | 0                | 6,820              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3927         | Echo School District                                | 6/30/2018                   | Proportion               | 3.1        | 0         | 508                 | 0                | 16                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3928         | Umatilla School District 6R                         | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (20,727)            | (12,436)         |                    | (8,291)                           | (4,145)                           | 0                                 | 0                                 | 0                                 |                    |
| 3928         | Umatilla School District 6R                         | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (42,316)            | (10,970)         |                    |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 3928         | Umatilla School District 6R                         | 6/30/2019                   | Proportion               | 2.9        | 0         | 86,077              | 0                | 26,713             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3928         | Umatilla School District 6R                         | 6/30/2018                   | Proportion               | 3.1        | 0         | (23,357)            | 0                | (752)              | ) 0                               | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 3931         | Pendleton School District 16R                       | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (93,207)            | (55,924)         |                    |                                   | (18,641)                          | 0                                 | 0                                 | 0                                 |                    |
| 3931         | Pendleton School District 16R                       | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 31,080              | 8,058            | 11,511             | 8,058                             | , o                               | 0                                 | 0                                 | 0                                 |                    |
| 3931         |   |                             |                          |            |           |                     |                  |                    |                                   |                                   |                                   |                                   |                                   |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining           |   | 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<br>Number | Employer Name   | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | : Amortization<br>Period | Amortization Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Heasurement Period +3 Expense  | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 3931               | Pendleton School District 16R                             | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 563                                     | Outriow/(IIIIow)               | 17                             | +1 Expense                       | +2 Expense                       | 73 Expense                     | 14 Expense                       | +5 Expense                       | Oubsequent Expense                  |
| 3935               | Athena-Weston School District 29Rj                        | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | (40,835)                                | (24,501)                       |                                |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 3935               | Athena-Weston School District 29Rj                        | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 42,144                                  | 10,926                         | 15,609                         | 10,926                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3935               | Athena-Weston School District 29Rj                        | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (40,307)                                | 0                              | (12,509)                       | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3935               | Athena-Weston School District 29Rj                        | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | (64)                                    | 0                              | (1)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3942               | Stanfield School District                                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | (6,253)                                 | (3,752)                        | (2,501)                        | (2,501)                          | (1,251)                          | 0                              | 0                                | 0                                | 0                                   |
| 3942               | Stanfield School District                                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 40,444                                  | 10,486                         | 14,979                         | 10,486                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3942               | Stanfield School District                                 | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (22,968)                                | 0                              | (7,128)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3942               | Stanfield School District                                 | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 338                                     | 0                              | 11                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3944               | Ukiah School  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | 4,817                                   | 2,890                          | 1,927                          | 1,927                            | 963                              | 0                              | 0                                | 0                                | 0                                   |
| 3944               | Ukiah School  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | (8,199)                                 | (2,125)                        |                                | (2,125)                          |                                  | 0                              | 0                                | 0                                | 0                                   |
| 3944               | Ukiah School  | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | 2,127                                   | 0                              | 661                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3944               | Ukiah School  | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 74                                      | 0                              | 2                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3957               | Helix School District                                     | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | 1,195                                   | 717                            | 478                            | 478                              | 239                              | 0                              | 0                                | 0                                | 0                                   |
| 3957               | Helix School District                                     | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | (10,282)                                | (2,666)                        |                                | (2,666)                          |                                  | 0                              | 0                                | 0                                | 0                                   |
| 3957               | Helix School District                                     | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | 10,497                                  | 0                              | 3,257                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3957               | Helix School District                                     | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | (435)                                   | 0                              | (15)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3958               | Pilot Rock School District 2R                             | 6/30/2021                         | Proportion                    | 2.5                      | 1.5<br>0.7          | 6,091                                   | 3,655                          | 2,436                          | 2,436                            | 1,219                            | 0                              | 0                                | 0                                | 0                                   |
| 3958               | Pilot Rock School District 2R                             | 6/30/2020                         | Proportion                    | 2.7                      |                     | 21,717                                  | 5,631                          | 8,043                          | 5,631                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3958<br>3958       | Pilot Rock School District 2R                             | 6/30/2019                         | Proportion                    | 2.9<br>3.1               | 0                   | (15,783)<br>614                         | 0                              | (4,899)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3958<br>3965       | Pilot Rock School District 2R<br>La Grande Public Schools | 6/30/2018<br>6/30/2021            | Proportion                    | 2.5                      | 1.5                 | 94,953                                  | 56,972                         | 20<br>37.981                   | 37,981                           | 18,991                           | 0                              | 0                                | 0                                | 0                                   |
| 3965               | La Grande Public Schools                                  | 6/30/2021                         | Proportion<br>Proportion      | 2.5                      | 0.7                 | 227,429                                 | 58,963                         | 84,233                         | 58,963                           | 16,991                           | 0                              | 0                                | 0                                | 0                                   |
| 3965               | La Grande Public Schools                                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | (206,729)                               | 0,903                          | (64,157)                       | 0,903                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3965               | La Grande Public Schools                                  | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | (7,812)                                 | 0                              | (252)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3966               | Union County School District                              | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | 10.982                                  | 6,589                          | 4.393                          | 4,393                            | 2.196                            | 0                              | 0                                | 0                                | 0                                   |
| 3966               | Union County School District                              | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 15,009                                  | 3,891                          | 5,559                          | 3,891                            | 2,100                            | 0                              | 0                                | 0                                | 0                                   |
| 3966               | Union County School District                              | 6/30/2019                         | Proportion                    | 2.9                      | 0.7                 | (22,311)                                | 0,001                          | (6,925)                        | 0,001                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3966               | Union County School District                              | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 394                                     | 0                              | 13                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3967               | North Powder School District                              | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | (6.143)                                 | (3,686)                        |                                | (2,457)                          | (1,229)                          | 0                              | 0                                | 0                                | 0                                   |
| 3967               | North Powder School District                              | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 18,986                                  | 4,922                          | 7,032                          | 4,922                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3967               | North Powder School District                              | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (18,339)                                | 0                              | (5,691)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3967               | North Powder School District                              | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | (186)                                   | 0                              | (6)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3969               | Imbler School District                                    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | (22,607)                                | (13,564)                       |                                | (9,043)                          | (4,521)                          | 0                              | 0                                | 0                                | 0                                   |
| 3969               | Imbler School District                                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 26,835                                  | 6,957                          | 9,939                          | 6,957                            | ) o                              | 0                              | 0                                | 0                                | 0                                   |
| 3969               | Imbler School District                                    | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (19,782)                                | 0                              | (6,140)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3969               | Imbler School District                                    | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 20                                      | 0                              | 2                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3970               | Cove School District                                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | 15,402                                  | 9,241                          | 6,161                          | 6,161                            | 3,080                            | 0                              | 0                                | 0                                | 0                                   |
| 3970               | Cove School District                                      | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 15,340                                  | 3,978                          | 5,681                          | 3,978                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3970               | Cove School District                                      | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (18,300)                                | 0                              | (5,680)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3970               | Cove School District                                      | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | (908)                                   | 0                              | (29)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3973               | Elgin School District 23                                  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | 4,712                                   | 2,827                          | 1,885                          | 1,885                            | 942                              | 0                              | 0                                | 0                                | 0                                   |
| 3973               | Elgin School District 23                                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | (11,215)                                | (2,907)                        | (4,154)                        | (2,907)                          |                                  | 0                              | 0                                | 0                                | 0                                   |
| 3973               | Elgin School District 23                                  | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | 14,785                                  | 0                              | 4,589                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3973               | Elgin School District 23                                  | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 1,303                                   | 0                              | 43                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3986               | Joseph School District 6                                  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | (2,963)                                 | (1,778)                        |                                | (1,185)                          |                                  | 0                              | 0                                | 0                                | 0                                   |
| 3986               | Joseph School District 6                                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                 | 21,013                                  | 5,447                          | 7,783                          | 5,447                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3986               | Joseph School District 6                                  | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (21,615)                                | 0                              | (6,709)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3986               | Joseph School District 6                                  | 6/30/2018                         | Proportion                    | 3.1                      | 0                   | 2,042                                   | 0                              | 65                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3990               | Wallowa School  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                 | 11,634                                  | 6,980                          | 4,654                          | 4,654                            | 2,326                            | 0                              | 0                                | 0                                | 0                                   |
| 3990               | Wallowa School  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7<br>0            | 17,231                                  | 4,467                          | 6,382                          | 4,467                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3990               | Wallowa School  | 6/30/2019                         | Proportion                    | 2.9                      | 0                   | (11,345)                                | 0                              | (3,521)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3990<br>3993       | Wallowa School  | 6/30/2018                         | Proportion                    | 3.1<br>2.5               | 0<br>1.5            | (1,894)                                 | 0<br>(975)                     | (61)                           | 0<br>(650)                       |                                  | 0                              | 0                                | 0                                | 0                                   |
| 3993<br>3993       | Enterprise School District 21                             | 6/30/2021                         | Proportion                    |                          |                     | (1,625)                                 |                                |                                |                                  | (325)                            | 0                              | 0                                | 0                                | 0                                   |
|                    | Enterprise School District 21                             | 6/30/2020                         | Proportion                    | 2.7                      | 0.7<br>0            | 43,547                                  | 11,289<br>0                    | 16,129                         | 11,289<br>0                      | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 3993<br>3993       | Enterprise School District 21                             | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1               | 0                   | (36,161)<br>2,476                       | 0                              | (11,223)<br>79                 | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4003               | Enterprise School District 21 Troy School District 54     | 6/30/2018                         | Proportion<br>Proportion      | 2.5                      | 1.5                 | 2,476                                   | 0                              | 79                             | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
|                    | Troy School District 54 Troy School District 54           | 6/30/2021                         | Proportion<br>Proportion      | 2.5<br>2.7               | 0.7                 | 1,613                                   | 419                            | 597                            | 419                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4003               |   |                                   |                               |                          |                     |   |                                |                                |                                  |                                  |                                |                                  |                                  |                                     |



Exhibit F

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

June 30, 2022 Measurement Date

|                |  | Beginning of<br>Measurement | Source of                | Original      | Remaining   |                      | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)   |
|----------------|--|-----------------------------|--------------------------|---------------|-------------|----------------------|------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------------|--------------------------------|--------------------------------|--------------------|
| Employer       |  | Period for Initial          |                          |               |             | Original Balance of  | Balance of       | Measurement Period                |                                |                                |                                   |                                |                                | Recognized in      |
| Number<br>4003 | Employer Name Troy School District 54  | Recognition<br>6/30/2018    | Deferral<br>Proportion   | Period<br>3.1 | Period<br>0 | Outflow/(Inflow) (3) | Outflow/(Inflow) | Expense 0                         | +1 Expense                     | +2 Expense                     | +3 Expense                        | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 4003           | Dufur Schools  | 6/30/2016                   | Proportion               | 2.5           | 1.5         | (6,931)              | (4,159)          | (2,772)                           | -                              | •                              | 0                                 | 0                              | 0                              | 0                  |
| 4012           | Dufur Schools  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | (18,141)             | (4,703)          | (6,719)                           | (4,703)                        |                                | 0                                 | 0                              | 0                              | 0                  |
| 4012           | Dufur Schools  | 6/30/2019                   | Proportion               | 2.9           | 0.7         | 18,925               | (4,703)          | 5,873                             | (4,703)                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4012           | Dufur Schools  | 6/30/2018                   | Proportion               | 3.1           | 0           | (778)                | 0                | (25)                              | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4034           | Gaston Public Schools  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (7,878)              | (4,727)          | (3,151)                           | (3,151)                        | •                              | 0                                 | 0                              | 0                              | 0                  |
| 4034           | Gaston Public Schools  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 63,183               | 16,381           | 23,401                            | 16,381                         | (1,570)                        | 0                                 | 0                              | 0                              | 0                  |
| 4034           | Gaston Public Schools  | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (33,689)             | 0,001            | (10,455)                          | 0,001                          | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4034           | Gaston Public Schools  | 6/30/2018                   | Proportion               | 3.1           | Ö           | 1,419                | 0                | 45                                | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4035           | Banks School District  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 3,327                | 1,996            | 1,331                             | 1,331                          | 665                            | 0                                 | 0                              | 0                              | 0                  |
| 4035           | Banks School District  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 3.182                | 824              | 1.179                             | 824                            | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4035           | Banks School District  | 6/30/2019                   | Proportion               | 2.9           | 0           | 1.004                | 0                | 312                               | 0                              | Ō                              | 0                                 | 0                              | 0                              | 0                  |
| 4035           | Banks School District  | 6/30/2018                   | Proportion               | 3.1           | 0           | (1,411)              | 0                | (46)                              | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4062           | Beaverton School District  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 213,089              | 127,853          | 85,236                            | 85,236                         | 42.617                         | 0                                 | 0                              | 0                              | 0                  |
| 4062           | Beaverton School District  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 520,846              | 135,034          | 192,906                           | 135,034                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4062           | Beaverton School District  | 6/30/2019                   | Proportion               | 2.9           | 0           | 46,136               | 0                | 14,318                            | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4062           | Beaverton School District  | 6/30/2018                   | Proportion               | 3.1           | 0           | (36,616)             | 0                | (1,180)                           | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4109           | Spray School District 1  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (28,588)             | (17,153)         | (11,435)                          | (11,435)                       | (5,718)                        | 0                                 | 0                              | 0                              | 0                  |
| 4109           | Spray School District 1  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | (2,125)              | (551)            | (787)                             | (551)                          | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4109           | Spray School District 1  | 6/30/2019                   | Proportion               | 2.9           | 0           | 5,182                | ` o´             | 1,608                             | ` 0                            | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4109           | Spray School District 1  | 6/30/2018                   | Proportion               | 3.1           | 0           | (461)                | 0                | (14)                              | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4114           | Fossil School District 21J   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 17,880               | 10,728           | 7,152                             | 7,152                          | 3,576                          | 0                                 | 0                              | 0                              | 0                  |
| 4114           | Fossil School District 21J   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | (29,656)             | (7,688)          | (10,984)                          | (7,688)                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4114           | Fossil School District 21J   | 6/30/2019                   | Proportion               | 2.9           | 0           | 5,857                | 0                | 1,817                             | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4114           | Fossil School District 21J   | 6/30/2018                   | Proportion               | 3.1           | 0           | 33                   | 0                | 0                                 | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4135           | Newberg School District 29Jt   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 26,272               | 15,763           | 10,509                            | 10,509                         | 5,254                          | 0                                 | 0                              | 0                              | 0                  |
| 4135           | Newberg School District 29Jt   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 451,218              | 116,982          | 167,118                           | 116,982                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4135           | Newberg School District 29Jt   | 6/30/2019                   | Proportion               | 2.9           | 0           | (345,408)            | 0                | (107,196)                         | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4135           | Newberg School District 29Jt   | 6/30/2018                   | Proportion               | 3.1           | 0           | 23,533               | 0                | 760                               | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4142           | McMinnville Schools  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (7,419)              | (4,451)          | (2,968)                           | (2,968)                        | (1,483)                        | 0                                 | 0                              | 0                              | 0                  |
| 4142           | McMinnville Schools  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 672,663              | 174,395          | 249,134                           | 174,395                        | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4142           | McMinnville Schools  | 6/30/2019                   | Proportion               | 2.9           | 0           | (440,010)            | 0                | (136,554)                         | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4142           | McMinnville Schools  | 6/30/2018                   | Proportion               | 3.1           | 0           | 965                  | 0                | 32                                | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4144           | Sheridan School District 48J   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 4,894                | 2,936            | 1,958                             | 1,958                          | 978                            | 0                                 | 0                              | 0                              | 0                  |
| 4144           | Sheridan School District 48J   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 62,187               | 16,123           | 23,032                            | 16,123                         | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4144           | Sheridan School District 48J   | 6/30/2019                   | Proportion               | 2.9           | 0           | (35,458)             | 0                | (11,004)                          | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4144           | Sheridan School District 48J   | 6/30/2018                   | Proportion               | 3.1           | 0           | 1,246                | 0                | 40                                | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4166           | Yamhill-Carlton School District 1  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (10,252)             | (6,151)          | (4,101)                           | (4,101)                        |                                | 0                                 | 0                              | 0                              | 0                  |
| 4166           | Yamhill-Carlton School District 1  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 87,302               | 22,634           | 32,334                            | 22,634                         | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4166           | Yamhill-Carlton School District 1  | 6/30/2019                   | Proportion               | 2.9           | 0           | (55,579)             | 0                | (17,249)                          | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4166           | Yamhill-Carlton School District 1  | 6/30/2018                   | Proportion               | 3.1           | 0           | 692                  | 0                | 23                                | 0 (2.445)                      | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4219           | Grant County Education Service District  | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7  | (6,113)              | (3,668)          | (2,445)                           |                                | (1,223)                        | 0                                 | 0                              | 0                              | 0                  |
| 4219           | Grant County Education Service District  | 6/30/2020                   | Proportion               |               | 0.7         | 9,432                | 2,446            | 3,493                             | 2,446<br>0                     | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4219           | Grant County Education Service District  | 6/30/2019                   | Proportion               | 2.9<br>3.1    | 0           | (6,953)              | 0                | (2,157)                           | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4219<br>4220   | Grant County Education Service District Jefferson County Education Service District      | 6/30/2018<br>6/30/2021      | Proportion<br>Proportion | 2.5           | 1.5         | 1,058<br>1,717       | 1,030            | 35<br>687                         | 687                            | 343                            | 0                                 | 0                              | 0                              | 0                  |
| 4220           | Jefferson County Education Service District  Jefferson County Education Service District | 6/30/2020                   | Proportion               | 2.5           | 0.7         | 12,564               | 3,258            | 4,653                             | 3,258                          | 343<br>0                       | 0                                 | 0                              | 0                              | 0                  |
| 4220           | Jefferson County Education Service District  Jefferson County Education Service District | 6/30/2019                   | Proportion               | 2.7           | 0.7         | (8,095)              | 3,236            | (2,513)                           |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4220           | Jefferson County Education Service District  Jefferson County Education Service District | 6/30/2019                   | Proportion               | 3.1           | 0           | (8,093)              | 0                | (2,513)                           | 0                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4220           | InterMountain Education Service District   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 10,935               | 6,561            | 4.374                             | 4,374                          | 2.187                          | 0                                 | 0                              | 0                              | 0                  |
| 4223           | InterMountain Education Service District   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 31,289               | 8,111            | 11,589                            | 8,111                          | 2,167                          | 0                                 | 0                              | 0                              | 0                  |
| 4223           | InterMountain Education Service District   | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (4,340)              | 0,111            | (1,346)                           | 0,111                          | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4223           | InterMountain Education Service District   | 6/30/2018                   | Proportion               | 3.1           | 0           | (3,061)              | 0                | (1,340)                           | -                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4224           | Wallowa County Region 18   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 3.747                | 2.248            | 1.499                             | 1.499                          | 749                            | 0                                 | 0                              | 0                              | 0                  |
| 4224           | Wallowa County Region 18   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 5,558                | 1,440            | 2,059                             | 1,440                          | 149                            | 0                                 | 0                              | 0                              | 0                  |
| 4224           | Wallowa County Region 18   | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (9,230)              | 0                | (2,864)                           | 0                              | n                              | 0                                 | 0                              | 0                              | 0                  |
| 4224           | Wallowa County Region 18   | 6/30/2018                   | Proportion               | 3.1           | 0           | (343)                | 0                | (10)                              | -                              | 0                              | 0                                 | 0                              | 0                              | 0                  |
| 4226           | North Central Education Service District   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (13,942)             | (8,365)          | (5,577)                           | (5,577)                        | •                              | 0                                 | 0                              | 0                              | 0                  |
| 4226           | North Central Education Service District   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 5,497                | 1,425            | 2,036                             | 1,425                          | (2,700)                        | n                                 | 0                              | 0                              | n                  |
| 4226           | North Central Education Service District   | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (1,661)              | 1,420            | (515)                             |                                | 0                              | 0                                 | 0                              | 0                              | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |  | Beginning of<br>Measurement       | Source of                     | Original   | Remaining           |   | 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<br>Number | Farataura Nama   | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | <ul> <li>Amortization</li> <li>Period</li> </ul> | Amortization Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period +2 Expense  | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 4226               | Employer Name  North Central Education Service District      | 6/30/2018                         | Proportion                    | 3.1  | 0                   | 906                                     | Outriow/(iniiow)               | Expense 30                     | +1 Expense                       | +2 Expense                     | T3 Expense                       | T4 Expense                       | TO Expense                       | Subsequent Expense                  |
| 4232               | South Coast Education Service District Region 7              | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (4,767)                                 | (2,860)                        | (1,907)                        | (1,907)                          |                                | 0                                | 0                                | 0                                | 0                                   |
| 4232               | South Coast Education Service District Region 7              | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 40.501                                  | 10,501                         | 15,000                         | 10,501                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4232               | South Coast Education Service District Region 7              | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (32,625)                                | 0                              | (10,125)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4232               | South Coast Education Service District Region 7              | 6/30/2018                         | Proportion                    | 3.1  | 0                   | 5,913                                   | 0                              | 192                            | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4237               | Douglas Education Service District                           | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (37,945)                                | (22,767)                       | (15,178)                       | (15,178)                         | (7,589)                        | 0                                | 0                                | 0                                | 0                                   |
| 4237               | Douglas Education Service District                           | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 139,983                                 | 36,291                         | 51,846                         | 36,291                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4237               | Douglas Education Service District                           | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (33,274)                                | 0                              | (10,326)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4237               | Douglas Education Service District                           | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (2,667)                                 | 0                              | (87)                           | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4238               | Multnomah Education Service District                         | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (55,435)                                | (33,261)                       | (22,174)                       | (22,174)                         | (11,087)                       | 0                                | 0                                | 0                                | 0                                   |
| 4238               | Multnomah Education Service District                         | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 419,303                                 | 108,709                        | 155,297                        | 108,709                          | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4238               | Multnomah Education Service District                         | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (205,190)                               | 0                              | (63,680)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4238               | Multnomah Education Service District                         | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (8,154)                                 | 0                              | (264)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4252               | High Desert Education Service District                       | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (78,456)                                | (47,074)                       | (31,382)                       | (31,382)                         | (15,692)                       | 0                                | 0                                | 0                                | 0                                   |
| 4252               | High Desert Education Service District                       | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 170,134                                 | 44,108                         | 63,013                         | 44,108                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4252               | High Desert Education Service District                       | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (116,148)                               | 0                              | (36,046)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4252               | High Desert Education Service District                       | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (2,258)                                 | 0                              | (74)                           | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4254               | Willamette Education Service District                        | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (78,960)                                | (47,376)                       | (31,584)                       | (31,584)                         | (15,792)                       | 0                                | 0                                | 0                                | 0                                   |
| 4254               | Willamette Education Service District                        | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 159,150                                 | 41,262                         | 58,944                         | 41,262                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4254               | Willamette Education Service District                        | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (95,699)                                | 0                              | (29,699)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4254               | Willamette Education Service District                        | 6/30/2018                         | Proportion                    | 3.1<br>2.5                                       | 0<br>1.5            | (3,073)<br>23.977                       | 11.000                         | (100)<br>9.591                 | 0                                | 4.705                          | 0                                | 0                                | 0                                | 0                                   |
| 4258               | Hermiston School District 8R Hermiston School District 8R    | 6/30/2021                         | Proportion                    | 2.5<br>2.7                                       | 0.7                 |   | 14,386<br>63,860               | 9,591                          | 9,591                            | 4,795<br>0                     | 0                                | 0                                | 0                                | 0                                   |
| 4258<br>4258       |  | 6/30/2020<br>6/30/2019            | Proportion                    | 2.7  | 0.7                 | 246,316<br>(146,129)                    | 03,860                         | (45,351)                       | 63,860<br>0                      | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4258               | Hermiston School District 8R<br>Hermiston School District 8R | 6/30/2018                         | Proportion<br>Proportion      | 3.1  | 0                   | (4,661)                                 | 0                              | (149)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4259               | Clackamas Education Service District                         | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 21.117                                  | 12,670                         | 8.447                          | 8.447                            | 4.223                          | 0                                | 0                                | 0                                | 0                                   |
| 4259               | Clackamas Education Service District                         | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 139.716                                 | 36,222                         | 51,747                         | 36,222                           | 4,225                          | 0                                | 0                                | 0                                | 0                                   |
| 4259               | Clackamas Education Service District                         | 6/30/2019                         | Proportion                    | 2.9  | 0.7                 | (90,713)                                | 00,222                         | (28,153)                       | 0,222                            | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4259               | Clackamas Education Service District                         | 6/30/2018                         | Proportion                    | 3.1  | n                   | (4,889)                                 | 0                              | (158)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4260               | Greater Albany School District 8J                            | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 21.808                                  | 13.085                         | 8.723                          | 8.723                            | 4.362                          | 0                                | 0                                | 0                                | 0                                   |
| 4260               | Greater Albany School District 8J                            | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 935,182                                 | 242,454                        | 346,364                        | 242,454                          | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4260               | Greater Albany School District 8J                            | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (572,040)                               | 0                              | (177,530)                      | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4260               | Greater Albany School District 8J                            | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (6,814)                                 | 0                              | (220)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4268               | Lake Oswego School District                                  | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 32,520                                  | 19,512                         | 13.008                         | 13,008                           | 6,504                          | 0                                | 0                                | 0                                | 0                                   |
| 4268               | Lake Oswego School District                                  | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 727,534                                 | 188,620                        | 269,457                        | 188,620                          | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4268               | Lake Oswego School District                                  | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (497,408)                               | 0                              | (154,368)                      | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4268               | Lake Oswego School District                                  | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (9,090)                                 | 0                              | (294)                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4270               | Silver Falls School District                                 | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (28,525)                                | (17,115)                       | (11,410)                       | (11,410)                         | (5,705)                        | 0                                | 0                                | 0                                | 0                                   |
| 4270               | Silver Falls School District                                 | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 339,486                                 | 88,014                         | 125,736                        | 88,014                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4270               | Silver Falls School District                                 | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (254,644)                               | 0                              | (79,028)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4270               | Silver Falls School District                                 | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (1,647)                                 | 0                              | (54)                           | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4271               | Malheur Education Service District Region 14                 | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (20,463)                                | (12,278)                       | (8,185)                        |                                  |                                | 0                                | 0                                | 0                                | 0                                   |
| 4271               | Malheur Education Service District Region 14                 | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | (10,697)                                | (2,773)                        | (3,962)                        | (2,773)                          |                                | 0                                | 0                                | 0                                | 0                                   |
| 4271               | Malheur Education Service District Region 14                 | 6/30/2019                         | Proportion                    | 2.9  | 0                   | 23,746                                  | 0                              | 7,370                          | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4271               | Malheur Education Service District Region 14                 | 6/30/2018                         | Proportion                    | 3.1  | 0                   | 2,874                                   | 0                              | 93                             | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4272               | Linn-Benton-Lincoln Education Service District               | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | 7,955                                   | 4,773                          | 3,182                          | 3,182                            | 1,591                          | 0                                | 0                                | 0                                | 0                                   |
| 4272               | Linn-Benton-Lincoln Education Service District               | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 145,625                                 | 37,755                         | 53,935                         | 37,755                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4272               | Linn-Benton-Lincoln Education Service District               | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (108,869)                               | 0                              | (33,787)                       | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4272               | Linn-Benton-Lincoln Education Service District               | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (1,196)                                 | 0                              | (38)                           | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4273               | Double O School District                                     | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (1,413)                                 | (848)                          | (565)                          |                                  |                                | 0                                | 0                                | 0                                | 0                                   |
| 4273               | Double O School District                                     | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 0                                       | 0                              | 0                              | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4273               | Double O School District                                     | 6/30/2019                         | Proportion                    | 2.9  | 0                   | 849                                     | 0                              | 263                            | 0                                | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4273               | Double O School District                                     | 6/30/2018                         | Proportion                    | 3.1  | 0                   | (64)                                    | 0                              | (1)                            | 0 (4.400)                        | 0 (740)                        | 0                                | 0                                | 0                                | 0                                   |
| 4276               | Lane County Education Service District                       | 6/30/2021                         | Proportion                    | 2.5  | 1.5                 | (3,719)                                 | (2,231)                        | (1,488)                        | (1,488)                          |                                | 0                                | 0                                | 0                                | 0                                   |
| 4276               | Lane County Education Service District                       | 6/30/2020                         | Proportion                    | 2.7  | 0.7                 | 83,376                                  | 21,616                         | 30,880                         | 21,616                           | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4276               | Lane County Education Service District                       | 6/30/2019                         | Proportion                    | 2.9  | 0                   | (63,850)                                | 0                              | (19,816)                       |                                  | 0                              | 0                                | 0                                | 0                                | 0                                   |
| 4276               | Lane County Education Service District                       | 6/30/2018                         | Proportion                    | 3.1  | 0                   | 893                                     | 0 (0.000)                      | 29                             | 0                                | 0 (200)                        | 0                                | 0                                | 0                                | 0                                   |
| 4277               | Mitchell School<br>Mitchell School                           | 6/30/2021<br>6/30/2020            | Proportion                    | 2.5<br>2.7                                       | 1.5<br>0.7          | (4,497)<br>(2,709)                      | (2,698)<br>(703)               | (1,799)                        | (1,799)<br>(703)                 |                                | 0                                | 0                                | 0                                | 0                                   |
| 4277               |  |                                   | Proportion                    | 2/   | u /                 | (2.709)                                 | (703)                          | (1,003)                        | (703)                            |                                |                                  |                                  | 0                                | ()                                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                |  | Beginning of<br>Measurement | Source of                     | Original      | Remaining   |   | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow) Recognized in   | Outflow/(Inflow) Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in   | Outflow/(Inflow)   |
|----------------|--|-----------------------------|-------------------------------|---------------|-------------|---|------------------|-----------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------------------|----------------------------------|--------------------|
| Employer       |  | Period for Initial          | Employer-Specific<br>Deferral |               |             | Original Balance of<br>Outflow/(Inflow) | Balance of       | Measurement Period                |                                | Measurement Period<br>+2 Expense | Measurement Period             | Measurement Period<br>+4 Expense  | Measurement Period<br>+5 Expense | Recognized in      |
| Number<br>4277 | Employer Name Mitchell School  | Recognition<br>6/30/2018    | Proportion                    | Period<br>3.1 | Period<br>0 | (1,183)                                 | Outflow/(Inflow) | Expense (37)                      | +1 Expense                     | +2 Expense                       | +3 Expense                     | T4 Expense                        | To Expense                       | Subsequent Expense |
| 4279           | St Helens School District 502  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (21,400)                                | (12,840)         | (8,560)                           |                                | (4,280)                          | 0                              | 0                                 | 0                                | 0                  |
| 4279           | St Helens School District 502  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | (203,244)                               | (52,692)         | (75,276)                          |                                |                                  | 0                              | 0                                 | 0                                | 0                  |
| 4279           | St Helens School District 502  | 6/30/2019                   | Proportion                    | 2.9           | 0           | 153,610                                 | 0                | 47,672                            | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4279           | St Helens School District 502  | 6/30/2018                   | Proportion                    | 3.1           | 0           | (4,529)                                 | 0                | (146)                             | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4280           | Northwest Regional Education Service District                                  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (361,571)                               | (216,943)        | (144,628)                         |                                | (72,315)                         | 0                              | 0                                 | 0                                | 0                  |
| 4280           | Northwest Regional Education Service District                                  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 386,288                                 | 100,148          | 143,070                           | 100,148                        | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4280           | Northwest Regional Education Service District                                  | 6/30/2019                   | Proportion                    | 2.9           | 0           | (111,272)                               | 0                | (34,532)                          | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4280           | Northwest Regional Education Service District                                  | 6/30/2018                   | Proportion                    | 3.1           | 0           | (13,699)                                | 0                | (442)                             | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4286           | Southern Oregon Education Service District                                     | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (131,363)                               | (78,818)         | (52,545)                          | (52,545)                       | (26,273)                         | 0                              | 0                                 | 0                                | 0                  |
| 4286           | Southern Oregon Education Service District                                     | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 172,454                                 | 44,710           | 63,872                            | 44,710                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4286           | Southern Oregon Education Service District                                     | 6/30/2019                   | Proportion                    | 2.9           | 0           | (89,823)                                | 0                | (27,877)                          |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4286           | Southern Oregon Education Service District                                     | 6/30/2018                   | Proportion                    | 3.1           | 0           | 28,911                                  | 0                | 933                               | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4288           | Medford School District 549C   | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | 96,396                                  | 57,838           | 38,558                            | 38,558                         | 19,280                           | 0                              | 0                                 | 0                                | 0                  |
| 4288           | Medford School District 549C   | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 164,990                                 | 42,776           | 61,107                            | 42,776                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4288           | Medford School District 549C   | 6/30/2019                   | Proportion                    | 2.9           | 0           | 217                                     | 0                | 67                                | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4288           | Medford School District 549C   | 6/30/2018                   | Proportion                    | 3.1           | 0           | 2,153                                   | 0                | 68                                | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4291           | Dayton Public Schools  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (30,714)                                | (18,428)         | (12,286)                          | (12,286)                       | (6,142)                          | 0                              | 0                                 | 0                                | 0                  |
| 4291           | Dayton Public Schools  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 94,767                                  | 24,569           | 35,099                            | 24,569                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4291           | Dayton Public Schools  | 6/30/2019                   | Proportion                    | 2.9           | 0           | (67,555)                                | 0                | (20,965)                          |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4291           | Dayton Public Schools  | 6/30/2018                   | Proportion                    | 3.1<br>2.5    | 0<br>1.5    | (735)                                   | 40.007           | (24)<br>8.578                     | 0<br>8.578                     | 4 200                            | 0                              | 0                                 | 0                                | 0                  |
| 4293           | Lake County Education Service District   | 6/30/2021                   | Proportion                    | 2.5<br>2.7    | 0.7         | 21,445                                  | 12,867           |                                   |                                | 4,289                            | 0                              | 0                                 | 0                                | 0                  |
| 4293<br>4293   | Lake County Education Service District Lake County Education Service District  | 6/30/2020<br>6/30/2019      | Proportion                    | 2.7           | 0.7         | (22,418)<br>(2,193)                     | (5,812)          | (8,303)<br>(681)                  | (5,812)                        | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4293           | Lake County Education Service District  Lake County Education Service District | 6/30/2018                   | Proportion<br>Proportion      | 3.1           | 0           | (2, 193)                                | 0                | (661)                             | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4294           | Harney Education Service District Region XVII                                  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (5,402)                                 | (3,241)          | (2,161)                           | •                              | (1,080)                          | 0                              | 0                                 | 0                                | 0                  |
| 4294           | Harney Education Service District Region XVII                                  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 11,302                                  | 2,930            | 4.186                             | 2,930                          | (1,000)                          | 0                              | 0                                 | 0                                | 0                  |
| 4294           | Harney Education Service District Region XVII                                  | 6/30/2019                   | Proportion                    | 2.9           | 0.7         | (5,952)                                 | 2,930            | (1,848)                           |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4294           | Harney Education Service District Region XVII                                  | 6/30/2018                   | Proportion                    | 3.1           | n o         | 934                                     | 0                | 31                                | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4295           | Wasco County Education Service District  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (899)                                   | (539)            | (360)                             | •                              | •                                | 0                              | 0                                 | 0                                | 0                  |
| 4295           | Wasco County Education Service District  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 42,504                                  | 11,020           | 15,742                            | 11,020                         | ()                               | 0                              | 0                                 | 0                                | 0                  |
| 4295           | Wasco County Education Service District  | 6/30/2019                   | Proportion                    | 2.9           | 0           | (36,720)                                | 0                | (11,396)                          |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4295           | Wasco County Education Service District  | 6/30/2018                   | Proportion                    | 3.1           | 0           | 2,082                                   | 0                | 66                                | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4306           | Amity School District  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | 1.167                                   | 700              | 467                               | 467                            | 233                              | 0                              | 0                                 | 0                                | 0                  |
| 4306           | Amity School District  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 57.493                                  | 14,905           | 21,294                            | 14,905                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4306           | Amity School District  | 6/30/2019                   | Proportion                    | 2.9           | 0           | (47,892)                                | 0                | (14,864)                          | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4306           | Amity School District  | 6/30/2018                   | Proportion                    | 3.1           | 0           | (7,067)                                 | 0                | (227)                             | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4309           | Scappoose School District  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | 1,261                                   | 757              | 504                               | 504                            | 253                              | 0                              | 0                                 | 0                                | 0                  |
| 4309           | Scappoose School District  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 198,389                                 | 51,435           | 73,477                            | 51,435                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4309           | Scappoose School District  | 6/30/2019                   | Proportion                    | 2.9           | 0           | (106,142)                               | 0                | (32,940)                          | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4309           | Scappoose School District  | 6/30/2018                   | Proportion                    | 3.1           | 0           | 1,016                                   | 0                | 32                                | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4311           | Redmond School District 2J   | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (22,523)                                | (13,514)         | (9,009)                           |                                | (4,505)                          | 0                              | 0                                 | 0                                | 0                  |
| 4311           | Redmond School District 2J   | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 618,983                                 | 160,477          | 229,253                           | 160,477                        | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4311           | Redmond School District 2J   | 6/30/2019                   | Proportion                    | 2.9           | 0           | (446,899)                               | 0                | (138,693)                         | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4311           | Redmond School District 2J   | 6/30/2018                   | Proportion                    | 3.1           | 0           | (3,904)                                 | 0                | (127)                             | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4312           | Reedsport School District  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (3,844)                                 | (2,306)          | (1,538)                           |                                |                                  | 0                              | •                                 | 0                                | 0                  |
| 4312           | Reedsport School District  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 40,931                                  | 10,611           | 15,160                            | 10,611                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4312           | Reedsport School District  | 6/30/2019                   | Proportion                    | 2.9           | 0           | (17,452)                                | 0                | (5,416)                           |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4312           | Reedsport School District  | 6/30/2018                   | Proportion                    | 3.1           | 0           | (1,128)                                 | 0                | (36)                              |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4313           | Forest Grove School District   | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | 24,928                                  | 14,957           | 9,971                             | 9,971                          | 4,986                            | 0                              | 0                                 | 0                                | 0                  |
| 4313           | Forest Grove School District   | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 25,650                                  | 6,650            | 9,500                             | 6,650                          | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4313           | Forest Grove School District   | 6/30/2019                   | Proportion                    | 2.9           | 0           | 52,803                                  | 0                | 16,387                            | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4313           | Forest Grove School District   | 6/30/2018                   | Proportion                    | 3.1           | 0           | (3,331)                                 | 0                | (106)                             |                                | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4314           | Willamina School District 30J  | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | 36,289                                  | 21,773           | 14,516                            | 14,516                         | 7,257                            | 0                              | 0                                 | 0                                | 0                  |
| 4314           | Willamina School District 30J  | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | (12,453)                                | (3,229)          | (4,612)                           |                                |                                  | 0                              | 0                                 | 0                                | 0                  |
| 4314           | Willamina School District 30J  | 6/30/2019                   | Proportion                    | 2.9           | 0           | 14,936                                  | 0                | 4,636                             | 0                              | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4314           | Willamina School District 30J  | 6/30/2018                   | Proportion                    | 3.1           | 0           | (6,100)                                 | 0                | (196)                             |                                | 0 (5.007)                        | 0                              | 0                                 | 0                                | 0                  |
| 4315           | John Day School District   | 6/30/2021                   | Proportion                    | 2.5           | 1.5         | (28,187)                                | (16,912)         | (11,275)                          |                                |                                  | 0                              | 0                                 | 0                                | 0                  |
| 4315           | John Day School District   | 6/30/2020                   | Proportion                    | 2.7           | 0.7         | 73,635                                  | 19,091           | 27,272                            | 19,091                         | 0                                | 0                              | 0                                 | 0                                | 0                  |
| 4315           | John Day School District   | 6/30/2019                   | Proportion                    | 2.9           | 0           | (60,489)                                | 0                | (18,773)                          | 0                              | 0                                | 0                              | 0                                 | 0                                |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|                |   | Beginning of<br>Measurement | Source of                | Original      | Remaining   |                           | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|----------------|---|-----------------------------|--------------------------|---------------|-------------|---------------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer       |   | Period for Initial          |                          |               |             | Original Balance of       | Balance of       | Measurement Period                |                                   |                                   |                                   |                                   |                                   | Recognized in      |
| Number<br>4315 | John Day School District  | Recognition<br>6/30/2018    | Deferral                 | Period<br>3.1 | Period<br>0 | Outflow/(Inflow)<br>5,305 | Outflow/(Inflow) | Expense 172                       | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 4316           | Tigard-Tualatin School District 23J                             | 6/30/2016                   | Proportion<br>Proportion | 2.5           | 1.5         | 157,308                   | 94,385           | 62,923                            | 62,923                            | 31,462                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4316           | Tigard-Tualatin School District 233                             | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 1,106,347                 | 286,831          | 409.758                           | 286,831                           | 31,402                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4316           | Tigard-Tualatin School District 233                             | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (919,148)                 | 200,031          | (285,252)                         |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4316           | Tigard-Tualatin School District 23J                             | 6/30/2018                   | Proportion               | 3.1           | 0           | (7,374)                   | 0                | (237)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4317           | Sherwood School District 88J                                    | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 10,549                    | 6,329            | 4,220                             | 4,220                             | 2,109                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4317           | Sherwood School District 88J                                    | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 397,198                   | 102,978          | 147,110                           | 102,978                           | 2,100                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4317           | Sherwood School District 88J                                    | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (276,710)                 | 102,570          | (85,876)                          | 0.02,570                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4317           | Sherwood School District 88J                                    | 6/30/2018                   | Proportion               | 3.1           | Ö           | (2,390)                   | 0                | (77)                              | -                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4320           | Rainier School District 13                                      | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 12,829                    | 7,697            | 5,132                             | 5,132                             | 2,565                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4320           | Rainier School District 13                                      | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 91.400                    | 23,696           | 33,852                            | 23,696                            | 2,000                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4320           | Rainier School District 13                                      | 6/30/2019                   | Proportion               | 2.9           | 0           | (50.157)                  | 0                | (15,565)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4320           | Rainier School District 13                                      | 6/30/2018                   | Proportion               | 3.1           | 0           | (1,786)                   | 0                | (58)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4321           | North Clackamas School District 12                              | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 101,012                   | 60,607           | 40,405                            | 40,405                            | 20,202                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4321           | North Clackamas School District 12                              | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 1,240,875                 | 321,709          | 459,583                           | 321,709                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4321           | North Clackamas School District 12                              | 6/30/2019                   | Proportion               | 2.9           | 0           | (1,189,172)               | 0                | (369,054)                         |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4321           | North Clackamas School District 12                              | 6/30/2018                   | Proportion               | 3.1           | 0           | 19,577                    | 0                | 632                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4323           | Estacada School District 108                                    | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (11,615)                  | (6,969)          | (4,646)                           | (4,646)                           | (2,323)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 4323           | Estacada School District 108                                    | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 184,322                   | 47,788           | 68,267                            | 47,788                            | ) o                               | 0                                 | 0                                 | 0                                 | 0                  |
| 4323           | Estacada School District 108                                    | 6/30/2019                   | Proportion               | 2.9           | 0           | (93,756)                  | 0                | (29,096)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4323           | Estacada School District 108                                    | 6/30/2018                   | Proportion               | 3.1           | 0           | (1,024)                   | 0                | (34)                              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4324           | Centennial School District 28                                   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 36,612                    | 21,967           | 14,645                            | 14,645                            | 7,322                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4324           | Centennial School District 28                                   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 1,015,530                 | 263,286          | 376,122                           | 263,286                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4324           | Centennial School District 28                                   | 6/30/2019                   | Proportion               | 2.9           | 0           | (830,816)                 | 0                | (257,840)                         | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4324           | Centennial School District 28                                   | 6/30/2018                   | Proportion               | 3.1           | 0           | 29,001                    | 0                | 936                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4326           | Harney County School District 3                                 | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (22,460)                  | (13,476)         | (8,984)                           |                                   | (4,492)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 4326           | Harney County School District 3                                 | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 101,815                   | 26,397           | 37,709                            | 26,397                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4326           | Harney County School District 3                                 | 6/30/2019                   | Proportion               | 2.9           | 0           | (50,705)                  | 0                | (15,737)                          | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4326           | Harney County School District 3                                 | 6/30/2018                   | Proportion               | 3.1           | 0           | 333                       | 0                | 12                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4327           | Jordan Valley School District 3                                 | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 33,066                    | 19,840           | 13,226                            | 13,226                            | 6,614                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4327           | Jordan Valley School District 3                                 | 6/30/2020                   | Proportion               | 2.7           | 0.7         | (33,225)                  | (8,613)          | (12,306)                          | (8,613)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4327           | Jordan Valley School District 3                                 | 6/30/2019                   | Proportion               | 2.9           | 0           | 8,487                     | 0                | 2,633                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4327           | Jordan Valley School District 3                                 | 6/30/2018                   | Proportion               | 3.1           | 0           | (215)                     | 0                | (8)                               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4329           | Gervais School District 1                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 1,134                     | 680              | 454                               | 454                               | 226                               | 0                                 | 0                                 | 0                                 | 0                  |
| 4329           | Gervais School District 1                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 85,612                    | 22,196           | 31,708                            | 22,196                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4329           | Gervais School District 1                                       | 6/30/2019                   | Proportion               | 2.9           | 0           | (71,455)                  | 0                | (22,175)                          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4329           | Gervais School District 1                                       | 6/30/2018                   | Proportion               | 3.1           | 0           | 1,419                     | 0                | 45                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4330           | Vale School District 84   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (30,611)                  | (18,367)         | (12,244)                          |                                   | , , ,                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4330           | Vale School District 84   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 96,050                    | 24,902           | 35,574                            | 24,902                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4330           | Vale School District 84   | 6/30/2019                   | Proportion               | 2.9           | 0           | (50,728)                  | 0                | (15,744)                          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4330           | Vale School District 84   | 6/30/2018                   | Proportion               | 3.1           | 0           | 822                       | (44.470)         | 27                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4331           | Molalla River School District                                   | 6/30/2021                   | Proportion               | 2.5<br>2.7    | 1.5<br>0.7  | (18,616)<br>315.718       | (11,170)         | (7,446)                           |                                   | (3,724)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 4331<br>4331   | Molalla River School District                                   | 6/30/2020                   | Proportion               |               | 0.7         |                           | 81,852<br>0      | 116,933                           | 81,852<br>0                       | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4331           | Molalla River School District                                   | 6/30/2019                   | Proportion               | 2.9<br>3.1    | 0           | (224,508)                 | 0                | (69,674)                          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4332           | Molalla River School District Gresham-Barlow School District 10 | 6/30/2018<br>6/30/2021      | Proportion<br>Proportion | 2.5           | 1.5         | (22,241)<br>69,042        | 41,425           | (716)<br>27,617                   | 27,617                            | 13,808                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4332           | Gresham-Barlow School District 10                               | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 1,047,245                 | 271,507          | 387,869                           | 27,517                            | 13,000                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4332           | Gresham-Barlow School District 10                               | 6/30/2019                   | Proportion               | 2.7           | 0.7         | (859,966)                 | 271,507          | (266,886)                         | 271,507                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4332           | Gresham-Barlow School District 10                               | 6/30/2018                   | Proportion               | 3.1           | 0           | 20,869                    | 0                | (200,000)                         | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4333           | Canby School District   | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 58.044                    | 34,826           | 23,218                            | 23,218                            | 11.608                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4333           | Canby School District   | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 389,838                   | 101,070          | 144,384                           | 101,070                           | 11,000                            | 0                                 | 0                                 | 0                                 | 0                  |
| 4333           | Canby School District   | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (348,591)                 | 101,070          | (108,183)                         |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4333           | Canby School District   | 6/30/2018                   | Proportion               | 3.1           | 0           | (346,391)                 | 0                | (100,103)                         | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4334           | Cascade School District 5                                       | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (33,473)                  | (20,084)         | (13,389)                          | (13,389)                          | (6,695)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 4334           | Cascade School District 5                                       | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 197,192                   | 51,124           | 73,034                            | 51,124                            | (0,095)                           | 0                                 | 0                                 | 0                                 | 0                  |
| 4334           | Cascade School District 5                                       | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (151,506)                 | 01,124           | (47,020)                          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4334           | Cascade School District 5                                       | 6/30/2018                   | Proportion               | 3.1           | 0           | (1,624)                   | 0                | (52)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |
| 4335           | Milton-Freewater Unified School District 7                      | 6/30/2011                   | Proportion               | 2.5           | 1.5         | 18,592                    | 11,155           | 7,437                             | 7,437                             | 3.718                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4335           | Milton-Freewater Unified School District 7                      | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 175,616                   | 45,530           | 65,043                            | 45,530                            | 3,710                             | 0                                 | 0                                 | 0                                 | 0                  |
| 4335           | Milton-Freewater Unified School District 7                      | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (120,531)                 | 45,550           | (37,407)                          |                                   | 0                                 | 0                                 | 0                                 | 0                                 | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                  | Original                   | Remaining                | 011101                                  | Measurement Date               | •                             | Outflow/(Inflow) Recognized in   | Outflow/(Inflow) Recognized in   | Outflow/(Inflow) Recognized in   | Outflow/(Inflow) Recognized in   | Outflow/(Inflow) Recognized in | Outflow/(Inflow)                    |
|--------------------|---|-----------------------------------|----------------------------|----------------------------|--------------------------|---|--------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------|-------------------------------------|
| Employer<br>Number | Employer Name   | Period for Initial<br>Recognition | Employer-Speci<br>Deferral | fic Amortization<br>Period | n Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period +5 Expense  | Recognized in<br>Subsequent Expense |
| 4335               | Milton-Freewater Unified School District 7                      | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | 262                                     | Outriow/(iiiiiow)              | Expense 7                     | +1 Expense                       | +2 Expense                       | 73 Expense                       | T4 Expense                       | +5 Expense                     | Oubsequent Expense                  |
| 4336               | Nestucca Valley School District 101                             | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | (51,628)                                | (30,977)                       | (20,651)                      | (20,651)                         | (10,326)                         | 0                                | 0                                | 0                              | 0                                   |
| 4336               | Nestucca Valley School District 101                             | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 59,042                                  | 15,308                         | 21,867                        | 15,308                           | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4336               | Nestucca Valley School District 101                             | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (32,640)                                | 0                              | (10,130)                      | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4336               | Nestucca Valley School District 101                             | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | 1,267                                   | 0                              | 40                            | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4337               | Sherman County School District                                  | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | (10,257)                                | (6,154)                        |                               |                                  | (2,051)                          | 0                                | 0                                | 0                              | 0                                   |
| 4337               | Sherman County School District                                  | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 15,545                                  | 4,031                          | 5,757                         | 4,031                            | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4337               | Sherman County School District                                  | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (9,573)                                 | 0                              | (2,971)                       |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4337<br>4338       | Sherman County School District Three Rivers U J School District | 6/30/2018<br>6/30/2021            | Proportion                 | 3.1<br>2.5                 | 1.5                      | (198)<br>173,799                        | 104,279                        | (6)<br>69,520                 | 69,520                           | 34,759                           | 0                                | 0                                | 0                              | 0                                   |
| 4338               | Three Rivers U J School District                                | 6/30/2020                         | Proportion<br>Proportion   | 2.5                        | 0.7                      | 576,284                                 | 149,406                        | 213.439                       | 149,406                          | 34,739                           | 0                                | 0                                | 0                              | 0                                   |
| 4338               | Three Rivers U J School District                                | 6/30/2019                         | Proportion                 | 2.9                        | 0.7                      | (516,210)                               | 149,400                        | (160,204)                     |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4338               | Three Rivers U J School District                                | 6/30/2018                         | Proportion                 | 3.1                        | Ō                        | 37,694                                  | 0                              | 1,217                         | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4339               | Lebanon Community School District                               | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 30,565                                  | 18,339                         | 12,226                        | 12,226                           | 6,113                            | 0                                | 0                                | 0                              | 0                                   |
| 4339               | Lebanon Community School District                               | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 382,645                                 | 99,205                         | 141,720                       | 99,205                           | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4339               | Lebanon Community School District                               | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (253,819)                               | 0                              | (78,771)                      |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4339               | Lebanon Community School District                               | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | (6,623)                                 | 0                              | (215)                         |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4340               | Monroe School District 1J                                       | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 3,342                                   | 2,005                          | 1,337                         | 1,337                            | 668                              | 0                                | 0                                | 0                              | 0                                   |
| 4340               | Monroe School District 1J                                       | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 44,610                                  | 11,566                         | 16,522                        | 11,566                           | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4340<br>4340       | Monroe School District 1J<br>Monroe School District 1J          | 6/30/2019<br>6/30/2018            | Proportion<br>Proportion   | 2.9<br>3.1                 | 0                        | (23,758)<br>42                          | 0                              | (7,374)                       | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4341               | Hillsboro School District 1J                                    | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 100,550                                 | 60,330                         | 40,220                        | 40,220                           | 20,110                           | 0                                | 0                                | 0                              | 0                                   |
| 4341               | Hillsboro School District 1J                                    | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 2,423,037                               | 628,195                        | 897,421                       | 628,195                          | 20,110                           | 0                                | 0                                | 0                              | 0                                   |
| 4341               | Hillsboro School District 1J                                    | 6/30/2019                         | Proportion                 | 2.9                        | 0.7                      | (1,489,554)                             | 020,100                        | (462,276)                     | 020,100                          | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4341               | Hillsboro School District 1J                                    | 6/30/2018                         | Proportion                 | 3.1                        | Ō                        | (6,232)                                 | 0                              | (202)                         | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4342               | North Santiam School District 29J                               | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 24,376                                  | 14,626                         | 9,750                         | 9,750                            | 4,876                            | 0                                | 0                                | 0                              | 0                                   |
| 4342               | North Santiam School District 29J                               | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 150,185                                 | 38,937                         | 55,624                        | 38,937                           | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4342               | North Santiam School District 29J                               | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (98,172)                                | 0                              | (30,468)                      | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4342               | North Santiam School District 29J                               | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | 726                                     | 0                              | 24                            | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4343               | Harrisburg Sschool District 7                                   | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | (17,271)                                | (10,363)                       |                               |                                  |                                  | 0                                | 0                                | 0                              | 0                                   |
| 4343<br>4343       | Harrisburg Sschool District 7 Harrisburg Sschool District 7     | 6/30/2020<br>6/30/2019            | Proportion<br>Proportion   | 2.7<br>2.9                 | 0.7<br>0                 | (29,680)<br>64,204                      | (7,694)                        | (10,993)<br>19,926            | (7,694)                          | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4343               | Harrisburg Sschool District 7                                   | 6/30/2019                         | Proportion                 | 3.1                        | 0                        | (4,057)                                 | 0                              | (130)                         | -                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4344               | South Wasco County School District 1                            | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 18.047                                  | 10,828                         | 7.219                         | 7,219                            | 3,609                            | 0                                | 0                                | 0                              | 0                                   |
| 4344               | South Wasco County School District 1                            | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 34,795                                  | 9,021                          | 12,887                        | 9,021                            | 0,000                            | 0                                | 0                                | 0                              | 0                                   |
| 4344               | South Wasco County School District 1                            | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (30,212)                                | 0                              | (9,376)                       | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4344               | South Wasco County School District 1                            | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | 2,141                                   | 0                              | 68                            | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4345               | Oregon Trail School District 46                                 | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | (40,988)                                | (24,593)                       |                               |                                  | (8,198)                          | 0                                | 0                                | 0                              | 0                                   |
| 4345               | Oregon Trail School District 46                                 | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 377,402                                 | 97,844                         | 139,779                       | 97,844                           | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4345               | Oregon Trail School District 46                                 | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (227,277)                               | 0                              | (70,535)                      |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4345<br>4346       | Oregon Trail School District 46                                 | 6/30/2018                         | Proportion                 | 3.1<br>2.5                 | 0<br>1.5                 | 192<br>(5.221)                          | 0<br>(3.133)                   | 6<br>(2.088)                  | 0<br>(2.088)                     | 0 (4.045)                        | 0                                | 0                                | 0                              | 0                                   |
| 4346               | Knappa School District 4 Knappa School District 4               | 6/30/2021<br>6/30/2020            | Proportion<br>Proportion   | 2.5<br>2.7                 | 0.7                      | (5,221)                                 | 9,850                          | (2,088)                       | 9,850                            | (1,045)                          | 0                                | 0                                | 0                              | 0                                   |
| 4346               | Knappa School District 4 Knappa School District 4               | 6/30/2019                         | Proportion                 | 2.9                        | 0.7                      | (12,776)                                | 9,650                          | (3,964)                       |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4346               | Knappa School District 4  | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | 1,151                                   | 0                              | 38                            | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4347               | Clatskanie School District 6J                                   | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 3,907                                   | 2,344                          | 1,563                         | 1,563                            | 781                              | 0                                | 0                                | 0                              | 0                                   |
| 4347               | Clatskanie School District 6J                                   | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 26,001                                  | 6,741                          | 9,630                         | 6,741                            | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4347               | Clatskanie School District 6J                                   | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | 8,902                                   | 0                              | 2,762                         | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4347               | Clatskanie School District 6J                                   | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | 696                                     | 0                              | 21                            | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4348               | Lourdes Charter School  | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 423                                     | 254                            | 169                           | 169                              | 85                               | 0                                | 0                                | 0                              | 0                                   |
| 4348               | Lourdes Charter School  | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 208                                     | 54                             | 77                            | 54                               | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4348<br>4348       | Lourdes Charter School<br>Lourdes Charter School                | 6/30/2019<br>6/30/2018            | Proportion<br>Proportion   | 2.9<br>3.1                 | 0                        | (234)<br>166                            | 0                              | (72)<br>4                     | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4348<br>4350       | Ridgeline Montessori  | 6/30/2018                         | Proportion                 | 2.5                        | 1.5                      | 4,425                                   | 2,655                          | 1.770                         | 1,770                            | 885                              | 0                                | 0                                | 0                              | 0                                   |
| 4350               | Ridgeline Montessori  | 6/30/2021                         | Proportion                 | 2.5                        | 0.7                      | 1,665                                   | 431                            | 617                           | 431                              | 000                              | 0                                | 0                                | 0                              | 0                                   |
| 4350               | Ridgeline Montessori  | 6/30/2019                         | Proportion                 | 2.7                        | 0.7                      | 1,794                                   | 0                              | 556                           | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4350               | Ridgeline Montessori  | 6/30/2018                         | Proportion                 | 3.1                        | 0                        | (255)                                   | 0                              | (9)                           |                                  | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4351               | The Village School  | 6/30/2021                         | Proportion                 | 2.5                        | 1.5                      | 0                                       | 0                              | 0                             | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4351               | The Village School  | 6/30/2020                         | Proportion                 | 2.7                        | 0.7                      | 5,956                                   | 1,544                          | 2,206                         | 1,544                            | 0                                | 0                                | 0                                | 0                              | 0                                   |
| 4351               | The Village School  | 6/30/2019                         | Proportion                 | 2.9                        | 0                        | (1,988)                                 | 0                              | (616)                         | 0                                | 0                                | 0                                | 0                                | 0                              | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |                                     | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number | Employer Name                       | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | c Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Measurement Period<br>+3 Expense | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 4351               | The Village School                  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (110)                                   | Outriow/(iiiiiow)              | (5)                            |                                  | +2 Expense                       | +3 Expense                       | T4 Expense                       | TO Expense                       | Oubsequent Expense                  |
| 4352               | Armadillo Technical Institute       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (672)                                   | (403)                          | (269)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4352               | Armadillo Technical Institute       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (779)                                   | (201)                          | (289)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4352               | Armadillo Technical Institute       | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 5,209                                   | ° o′                           | 1,617                          | ) O                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4352               | Armadillo Technical Institute       | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (204)                                   | 0                              | (6)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4354               | Opal Charter School                 | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 3,559                                   | 2,135                          | 1,424                          | 1,424                            | 711                              | 0                                | 0                                | 0                                | 0                                   |
| 4354               | Opal Charter School                 | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (1,568)                                 | (406)                          | (581)                          | (406)                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4354               | Opal Charter School                 | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 1,347                                   | 0                              | 419                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4354               | Opal Charter School                 | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (83)                                    | 0                              | (2)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4355               | Three Rivers Charter School         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 1,577                                   | 946                            | 631                            | 631                              | 315                              | 0                                | 0                                | 0                                | 0                                   |
| 4355               | Three Rivers Charter School         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 12,012                                  | 3,114                          | 4,449                          | 3,114                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4355               | Three Rivers Charter School         | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (525)                                   | 0                              | (163)                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4355               | Three Rivers Charter School         | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (117)                                   | 0                              | (3)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4360               | Luckiamute Valley Charter School    | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (7,113)                                 | (4,268)                        | (2,845)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4360               | Luckiamute Valley Charter School    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (1,185)                                 | (307)                          | (439)                          |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4360               | Luckiamute Valley Charter School    | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 11,092                                  | 0                              | 3,442                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4360               | Luckiamute Valley Charter School    | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (396)                                   | 0                              | (12)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4362               | Kings Valley Charter School         | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4362               | Kings Valley Charter School         | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 828                                     | 214                            | 307                            | 214                              | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4362               | Kings Valley Charter School         | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 268                                     | 0                              | 84                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4362               | Kings Valley Charter School         | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (53)                                    | 0                              | (2)                            |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4363               | Multisensory Learning Academy       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 421                                     | 253                            | 168                            | 168                              | 85                               | 0                                | 0                                | 0                                | 0                                   |
| 4363               | Multisensory Learning Academy       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 11,742                                  | 3,044                          | 4,349                          | 3,044                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4363               | Multisensory Learning Academy       | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 5,597                                   | 0                              | 1,737                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4363               | Multisensory Learning Academy       | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (950)                                   | 0                              | (32)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4365               | Mitch Charter School                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 29,916                                  | 17,950                         | 11,966                         | 11,966                           | 5,984                            | 0                                | 0                                | 0                                | 0                                   |
| 4365               | Mitch Charter School                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (24,393)                                | (6,325)                        | (9,034)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4365               | Mitch Charter School                | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 1,892                                   | 0                              | 588                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4365               | Mitch Charter School                | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | 1,665                                   | 0                              | 54                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4366               | Sand Ridge Charter School           | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 3,599                                   | 2,159                          | 1,440                          | 1,440                            | 719                              | 0                                | 0                                | 0                                | 0                                   |
| 4366               | Sand Ridge Charter School           | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (5,848)                                 | (1,516)                        | (2,166)                        | (1,516)                          |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4366               | Sand Ridge Charter School           | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 15,209                                  | 0                              | 4,721                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4366               | Sand Ridge Charter School           | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (805)                                   | 0                              | (25)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4367               | Arthur Academy Charter School       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 8,224                                   | 4,934                          | 3,290                          | 3,290                            | 1,644                            | 0                                | 0                                | 0                                | 0                                   |
| 4367               | Arthur Academy Charter School       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 36,321                                  | 9,417                          | 13,452                         | 9,417                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4367               | Arthur Academy Charter School       | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 11,042                                  | 0                              | 3,426                          | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4367               | Arthur Academy Charter School       | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | 1,385                                   | 0                              | 44                             | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4369               | Trillium Charter School             | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4369               | Trillium Charter School             | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 37,737                                  | 9,783                          | 13,977                         | 9,783                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4369               | Trillium Charter School             | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (15,495)                                | 0                              | (4,809)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4369               | Trillium Charter School             | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (2,437)                                 | 0                              | (79)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4370               | Howard Street Charter School, Inc.  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 2,868                                   | 1,721                          | 1,147                          | 1,147                            | 574                              | 0                                | 0                                | 0                                | 0                                   |
| 4370               | Howard Street Charter School, Inc.  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (2,663)                                 | (691)                          | (986)                          | ( /                              |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4370               | Howard Street Charter School, Inc.  | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 1,066                                   | 0                              | 330                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4370               | Howard Street Charter School, Inc.  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (217)                                   | 0                              | (7)                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4371               | The Lighthouse School               | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (1,105)                                 | (663)                          | (442)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4371               | The Lighthouse School               | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 34,054                                  | 8,828                          | 12,613                         | 8,828                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4371               | The Lighthouse School               | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (18,752)                                | 0                              | (5,820)                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4371               | The Lighthouse School               | 6/30/2018                         | Proportion                    | 3.1<br>2.5               | 0                      | (1,000)                                 | 1 006                          | (31)<br>670                    |                                  | 0<br>336                         | 0                                | 0                                | 0                                | 0                                   |
| 4373               | Sheridan Japanese School Foundation | 6/30/2021                         | Proportion                    |                          | 1.5                    | 1,676                                   | 1,006                          |                                | 670                              |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4373               | Sheridan Japanese School Foundation | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (1,932)                                 | (500)                          | (716)                          |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4373               | Sheridan Japanese School Foundation | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 3,200                                   | 0                              | 994                            | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4373               | Sheridan Japanese School Foundation | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (36)                                    | 0                              | 0                              | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4374               | Ione School District                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (2,641)                                 | (1,585)                        | (1,056)                        |                                  |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4374               | Ione School District                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 13,118                                  | 3,400                          | 4,859                          | 3,400                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4374               | Ione School District                | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (12,584)                                | 0                              | (3,906)                        |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4374               | Ione School District                | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (265)                                   | 0                              | (10)                           |                                  | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4375               | Eddyville Charter School            | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (4,803)                                 | (2,882)                        | (1,921)                        | (1,921)                          |                                  | 0                                | 0                                | 0                                | 0                                   |
| 4375               | Eddyville Charter School            | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 21,524                                  | 5,580                          | 7,972                          | 5,580                            | 0                                | 0                                | 0                                | 0                                | 0                                   |
| 4375               | Eddyville Charter School            | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (11,668)                                | 0                              | (3,622)                        | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                   |



Exhibit F

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

June 30, 2022 Measurement Date

|                    |   | Beginning of<br>Measurement       | Source of                     | Original                 | Remaining              |   | 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<br>Number | Faradayaa Nama  | Period for Initial<br>Recognition | Employer-Specific<br>Deferral | : Amortization<br>Period | Amortization<br>Period | Original Balance of<br>Outflow/(Inflow) | Balance of<br>Outflow/(Inflow) | Measurement Period<br>Expense  | Measurement Period<br>+1 Expense | Measurement Period<br>+2 Expense | Heasurement Period +3 Expense  | Measurement Period<br>+4 Expense | Measurement Period<br>+5 Expense | Recognized in<br>Subsequent Expense |
| 4375               | Employer Name Eddyville Charter School                      | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | 101                                     | Outriow/(IIIIIow)              | Expense 2                      | +1 Expense                       | +2 Expense                       | T3 Expense                     | T4 Expense                       | To Expense                       | Subsequent Expense                  |
| 4376               | Four Rivers Community School                                | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 8,443                                   | 5,066                          | 3,377                          | 3,377                            | 1,689                            | 0                              | 0                                | 0                                | 0                                   |
| 4376               | Four Rivers Community School                                | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 3,431                                   | 889                            | 1.271                          | 889                              | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4376               | Four Rivers Community School                                | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 1,963                                   | 0                              | 609                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4376               | Four Rivers Community School                                | 6/30/2018                         | Proportion                    | 3.1                      | Ō                      | (533)                                   | 0                              | (17)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4378               | Mosier Community School                                     | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 360                                     | 216                            | 144                            | 144                              | 72                               | 0                              | 0                                | 0                                | 0                                   |
| 4378               | Mosier Community School                                     | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 21,333                                  | 5,531                          | 7,901                          | 5,531                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4378               | Mosier Community School                                     | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (10,888)                                | 0                              | (3,380)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4378               | Mosier Community School                                     | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (106)                                   | 0                              | (4)                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4379               | Siletz Valley School  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (6,788)                                 | (4,073)                        | (2,715)                        |                                  | (1,358)                          | 0                              | 0                                | 0                                | 0                                   |
| 4379               | Siletz Valley School  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 13,584                                  | 3,522                          | 5,031                          | 3,522                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4379               | Siletz Valley School  | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (5,017)                                 | 0                              | (1,557)                        | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4379               | Siletz Valley School  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | 245                                     | 0                              | 8                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4380               | The Emerson School  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (2,660)                                 | (1,596)                        | (1,064)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 4380               | The Emerson School  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 5,086                                   | 1,318                          | 1,884                          | 1,318                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4380               | The Emerson School  | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 2,190                                   | 0                              | 680                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4380               | The Emerson School  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (56)                                    | 0                              | (2)                            |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4381               | North Wasco County School District 21                       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 73,162                                  | 43,897                         | 29,265                         | 29,265                           | 14,632                           | 0                              | 0                                | 0                                | 0                                   |
| 4381               | North Wasco County School District 21                       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 238,756                                 | 61,900                         | 88,428                         | 61,900                           | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4381               | North Wasco County School District 21                       | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (173,675)                               | 0                              | (53,899)                       |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4381               | North Wasco County School District 21                       | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (1,473)                                 | 0                              | (48)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4382               | Self Enhancement Inc  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4382               | Self Enhancement Inc  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 0                                       | 0                              | 0                              | •                                | 0                                | 0                              | 0                                | •                                | 0                                   |
| 4382<br>4382       | Self Enhancement Inc<br>Self Enhancement Inc                | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1               | 0                      | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4383               | City View Charter School                                    | 6/30/2021                         | Proportion<br>Proportion      | 2.5                      | 1.5                    | 0                                       | 0                              | 0                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4383               | City View Charter School                                    | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 7.692                                   | 1,994                          | 2,849                          | 1,994                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4383               | City View Charter School                                    | 6/30/2019                         | Proportion                    | 2.9                      | 0.7                    | 3,027                                   | 1,994                          | 939                            | 1,994                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4383               | City View Charter School                                    | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | 211                                     | 0                              | 7                              | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4386               | Nixvaawii Community School                                  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (2.338)                                 | (1,403)                        | (935)                          | •                                | •                                | 0                              | 0                                | 0                                | 0                                   |
| 4386               | Nixyaawii Community School                                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (2,270)                                 | (588)                          | (841)                          |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 4386               | Nixyaawii Community School                                  | 6/30/2019                         | Proportion                    | 2.9                      | 0.7                    | 5,278                                   | (000)                          | 1,638                          | (000)                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4386               | Nixyaawii Community School                                  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (884)                                   | 0                              | (29)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4388               | West Lane Tech  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 8.981                                   | 5,389                          | 3,592                          | 3,592                            | 1,797                            | 0                              | 0                                | 0                                | 0                                   |
| 4388               | West Lane Tech  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (8,352)                                 | (2,166)                        | (3,093)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 4388               | West Lane Tech  | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 3,267                                   | 0                              | 1,013                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4388               | West Lane Tech  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (530)                                   | 0                              | (17)                           | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4390               | Oregon Connections Academy                                  | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | 62,699                                  | 37,619                         | 25,080                         | 25,080                           | 12,539                           | 0                              | 0                                | 0                                | 0                                   |
| 4390               | Oregon Connections Academy                                  | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | (392)                                   | (102)                          | (145)                          | (102)                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4390               | Oregon Connections Academy                                  | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 24,817                                  | 0                              | 7,701                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4390               | Oregon Connections Academy                                  | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (5,965)                                 | 0                              | (193)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4392               | Eagleridge High School                                      | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (8,395)                                 | (5,037)                        | (3,358)                        |                                  | (1,679)                          | 0                              | 0                                | 0                                | 0                                   |
| 4392               | Eagleridge High School                                      | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 17,696                                  | 4,588                          | 6,554                          | 4,588                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4392               | Eagleridge High School                                      | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | (2,707)                                 | 0                              | (841)                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4392               | Eagleridge High School                                      | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (1,319)                                 | 0                              | (44)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4393               | Cascade Heights Public Charter School                       | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (2,589)                                 | (1,553)                        | (1,036)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
| 4393               | Cascade Heights Public Charter School                       | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 7,760                                   | 2,012                          | 2,874                          | 2,012                            | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4393               | Cascade Heights Public Charter School                       | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 2,650                                   | 0                              | 822                            | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4393               | Cascade Heights Public Charter School                       | 6/30/2018                         | Proportion                    | 3.1                      | 0                      | (613)                                   | 0                              | (19)                           |                                  | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4396               | Sweet Home Charter School                                   | 6/30/2021                         | Proportion                    | 2.5                      | 1.5                    | (3,478)                                 | (2,087)                        | (1,391)                        | (1,391)                          | (696)                            | 0                              | 0                                | 0                                | 0                                   |
| 4396               | Sweet Home Charter School                                   | 6/30/2020                         | Proportion                    | 2.7                      | 0.7                    | 7.000                                   | 0                              | •                              | 0                                | •                                | 0                              | 0                                | •                                | 0                                   |
| 4396               | Sweet Home Charter School                                   | 6/30/2019                         | Proportion                    | 2.9                      | 0                      | 7,096                                   | 0                              | 2,202                          | 0                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4396<br>4397       | Sweet Home Charter School                                   | 6/30/2018                         | Proportion                    | 3.1<br>2.5               | 0<br>1.5               | 117<br>(5,302)                          | 0<br>(3,181)                   | (2.424)                        |                                  | (1.060)                          | 0                              | 0                                | 0                                | 0                                   |
|                    | Springwater Environmental Sciences School                   | 6/30/2021                         | Proportion                    |                          |                        |   |                                | (2,121)                        |                                  | (1,060)                          | 0                              | 0                                | 0                                | 0                                   |
| 4397               | Springwater Environmental Sciences School                   | 6/30/2020                         | Proportion                    | 2.7<br>2.9               | 0.7<br>0               | 4,657                                   | 1,207<br>0                     | 1,725                          | 1,207<br>0                       | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4397<br>4397       | Springwater Environmental Sciences School                   | 6/30/2019<br>6/30/2018            | Proportion                    | 2.9<br>3.1               | 0                      | 1,643<br>(424)                          | 0                              | 509<br>(13)                    | -                                | 0                                | 0                              | 0                                | 0                                | 0                                   |
| 4397               | Springwater Environmental Sciences School<br>Phoenix School | 6/30/2018                         | Proportion<br>Proportion      | 2.5                      | 1.5                    | 17,939                                  | 10,763                         | 7,176                          | 7,176                            | 3,587                            | 0                              | 0                                | 0                                | 0                                   |
| 4400               | Phoenix School Phoenix School                               | 6/30/2021                         | Proportion<br>Proportion      | 2.5<br>2.7               | 0.7                    | (7,452)                                 | (1,932)                        | (2,760)                        |                                  |                                  | 0                              | 0                                | 0                                | 0                                   |
|                    |   |                                   |                               |                          |                        |   |                                |                                |                                  |                                  |                                |                                  |                                  |                                     |



Exhibit F

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

June 30, 2022 Measurement Date

|                |  | Beginning of<br>Measurement | Source of                | Original      | Remaining   |                     | Measurement Date | Outflow/(Inflow) Recognized in | Outflow/(Inflow)   |
|----------------|--|-----------------------------|--------------------------|---------------|-------------|---------------------|------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------|
| Employer       |  | Period for Initial          |                          |               |             |                     | Balance of       | Measurement Period             |                                |                                | Measurement Period             |                                |                                | Recognized in      |
| Number<br>4400 | Employer Name Phoenix School                         | Recognition<br>6/30/2018    | Deferral<br>Proportion   | Period<br>3.1 | Period<br>0 | Outflow/(Inflow) 43 | Outflow/(Inflow) | Expense                        | +1 Expense                     | +2 Expense                     | +3 Expense                     | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 4401           | Ballston Community School                            | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4401           | Ballston Community School                            | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 2,318               | 600              | 859                            | 600                            | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4401           | Ballston Community School                            | 6/30/2019                   | Proportion               | 2.9           | 0           | 649                 | 0                | 201                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4401           | Ballston Community School                            | 6/30/2018                   | Proportion               | 3.1           | 0           | 96                  | 0                | 3                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4402           | Sage Community School                                | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4402           | Sage Community School                                | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4402           | Sage Community School                                | 6/30/2019                   | Proportion               | 2.9           | 0           | 3,043               | 0                | 945                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4402           | Sage Community School                                | 6/30/2018                   | Proportion               | 3.1           | 0           | (122)               | 0                | (5)                            |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4403           | Portland Village School                              | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (676)               | (406)            |                                | (270)                          | (136)                          | 0                              | 0                              | 0                              | 0                  |
| 4403           | Portland Village School                              | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 33,267              | 8,625            | 12,321                         | 8,625                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4403           | Portland Village School                              | 6/30/2019                   | Proportion               | 2.9           | 0           | (22,082)            | 0                | (6,854)                        |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4403           | Portland Village School                              | 6/30/2018                   | Proportion               | 3.1           | 0           | 3,183               | 0                | 102                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4404<br>4404   | Alliance Charter Academy Alliance Charter Academy    | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7    | 1.5<br>0.7  | 11,518<br>2.469     | 6,911<br>641     | 4,607<br>914                   | 4,607<br>641                   | 2,304                          | 0                              | 0                              | 0                              | 0                  |
| 4404           | Alliance Charter Academy                             | 6/30/2019                   |                          | 2.7           | 0.7         | 1,942               | 041              | 602                            | 041                            | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4404           | Alliance Charter Academy                             | 6/30/2018                   | Proportion<br>Proportion | 3.1           | 0           | 1,942               | 0                | 4                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4405           | Forest Grove Community School                        | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 147                 | 88               | 59                             | 59                             | 29                             | 0                              | 0                              | 0                              | 0                  |
| 4405           | Forest Grove Community School                        | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 5.970               | 1,548            | 2,211                          | 1,548                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4405           | Forest Grove Community School                        | 6/30/2019                   | Proportion               | 2.9           | 0           | 3,966               | 0.0.0            | 1,230                          | 0.0.0                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4405           | Forest Grove Community School                        | 6/30/2018                   | Proportion               | 3.1           | Ö           | (400)               | 0                | (13)                           | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4407           | Madrone Trail Public Charter School                  | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (2,069)             | (1,241)          |                                |                                | (413)                          | 0                              | 0                              | 0                              | 0                  |
| 4407           | Madrone Trail Public Charter School                  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 5,077               | 1,317            | 1,880                          | 1,317                          | ` 0                            | 0                              | 0                              | 0                              | 0                  |
| 4407           | Madrone Trail Public Charter School                  | 6/30/2019                   | Proportion               | 2.9           | 0           | 7,373               | 0                | 2,289                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4407           | Madrone Trail Public Charter School                  | 6/30/2018                   | Proportion               | 3.1           | 0           | 116                 | 0                | 5                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4408           | Muddy Creek Charter School                           | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 1,408               | 845              | 563                            | 563                            | 282                            | 0                              | 0                              | 0                              | 0                  |
| 4408           | Muddy Creek Charter School                           | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 5,560               | 1,442            | 2,059                          | 1,442                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4408           | Muddy Creek Charter School                           | 6/30/2019                   | Proportion               | 2.9           | 0           | (872)               | 0                | (270)                          |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4408           | Muddy Creek Charter School                           | 6/30/2018                   | Proportion               | 3.1           | 0           | (274)               | 0                | (10)                           |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4409           | Southwest Charter School                             | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4409<br>4409   | Southwest Charter School<br>Southwest Charter School | 6/30/2020                   | Proportion               | 2.7<br>2.9    | 0.7<br>0    | 7,075<br>3,939      | 1,835<br>0       | 2,620                          | 1,835<br>0                     | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4409<br>4409   | Southwest Charter School Southwest Charter School    | 6/30/2019<br>6/30/2018      | Proportion               | 2.9<br>3.1    | 0           | 3,939 (74)          | 0                | 1,223<br>(2)                   |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4410           | Ace Academy  | 6/30/2021                   | Proportion<br>Proportion | 2.5           | 1.5         | (74)                | 0                | (2)                            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4410           | Ace Academy  | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4410           | Ace Academy  | 6/30/2019                   | Proportion               | 2.9           | 0.7         | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4410           | Ace Academy  | 6/30/2018                   | Proportion               | 3.1           | ő           | 0                   | 0                | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4411           | Sherwood Charter School                              | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 142                 | 85               | 57                             | 57                             | 28                             | 0                              | 0                              | 0                              | 0                  |
| 4411           | Sherwood Charter School                              | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 7,338               | 1,902            | 2,718                          | 1,902                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4411           | Sherwood Charter School                              | 6/30/2019                   | Proportion               | 2.9           | 0           | (1,608)             | 0                | (500)                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4411           | Sherwood Charter School                              | 6/30/2018                   | Proportion               | 3.1           | 0           | (284)               | 0                | (8)                            |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4412           | Estacada Web Academy                                 | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (223,565)           | (134,139)        |                                |                                | (44,713)                       | 0                              | 0                              | 0                              | 0                  |
| 4412           | Estacada Web Academy                                 | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 19,784              | 5,130            | 7,327                          | 5,130                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4412           | Estacada Web Academy                                 | 6/30/2019                   | Proportion               | 2.9           | 0           | (7,419)             | 0                | (2,303)                        | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4412           | Estacada Web Academy                                 | 6/30/2018                   | Proportion               | 3.1           | 0           | (1,264)             | 0                | (40)                           |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4413           | Marcola Early College Academy                        | 6/30/2021                   | Proportion               | 2.5           | 1.5<br>0.7  | 7.040               | 4.004            | 0                              | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4413           | Marcola Early College Academy                        | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9    | 0.7         | 7,346<br>(5,870)    | 1,904<br>0       | 2,721                          | 1,904                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4413<br>4414   | Marcola Early College Academy Marcola Web Academy    | 6/30/2019                   | Proportion<br>Proportion | 2.5           | 1.5         | (5,670)             | 0                | (1,822)                        | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4414           | Marcola Web Academy                                  | 6/30/2020                   | Proportion               | 2.5           | 0.7         | 7,080               | 1,836            | 2,622                          | 1,836                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4414           | Marcola Web Academy                                  | 6/30/2019                   | Proportion               | 2.9           | 0.7         | (5,658)             | 0.030            | (1,756)                        |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4418           | Lewis And Clark Montessori Charter School            | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (5,806)             | (3,484)          |                                |                                | (1,162)                        | 0                              | 0                              | 0                              | 0                  |
| 4418           | Lewis And Clark Montessori Charter School            | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 18,180              | 4,714            | 6,733                          | 4,714                          | (1,102)                        | 0                              | 0                              | 0                              | 0                  |
| 4418           | Lewis And Clark Montessori Charter School            | 6/30/2019                   | Proportion               | 2.9           | 0           | 8,421               | 0                | 2,613                          | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4418           | Lewis And Clark Montessori Charter School            | 6/30/2018                   | Proportion               | 3.1           | 0           | (1,448)             | 0                | (47)                           | 0                              | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4419           | Silvies River Web Academy                            | 6/30/2021                   | Proportion               | 2.5           | 1.5         | (1,309)             | (785)            |                                |                                | (261)                          | 0                              | 0                              | 0                              | 0                  |
| 4419           | Silvies River Web Academy                            | 6/30/2020                   | Proportion               | 2.7           | 0.7         | 11,360              | 2,946            | 4,207                          | 2,946                          | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4419           | Silvies River Web Academy                            | 6/30/2019                   | Proportion               | 2.9           | 0           | (3,664)             | 0                | (1,138)                        |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4419           | Silvies River Web Academy                            | 6/30/2018                   | Proportion               | 3.1           | 0           | (2,124)             | 0                | (69)                           |                                | 0                              | 0                              | 0                              | 0                              | 0                  |
| 4420           | Oregon Virtual Academy                               | 6/30/2021                   | Proportion               | 2.5           | 1.5         | 1,014               | 608              | 406                            | 406                            | 202                            | 0                              | 0                              | 0                              | 0                  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of<br>Measurement | Source of                | Original   | Remaining  |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|---|-----------------------------|--------------------------|------------|------------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |   | Period for Initial          |                          |            |            | Original Balance of | Balance of       | Measurement Period                |                                   | Measurement Period                | Measurement Period                | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name   | Recognition                 | Deferral                 | Period     | Period     | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 4420         | Oregon Virtual Academy                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (1,763)             | (457)            | (653)                             |                                   |                                   | 0                                 | 0                                 | 0                                 |                    |
| 4420         | Oregon Virtual Academy                                  | 6/30/2019                   | Proportion               | 2.9        | 0          | 39,490              | 0                | 12,256                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4420         | Oregon Virtual Academy                                  | 6/30/2018                   | Proportion               | 3.1<br>2.5 | 0          | (4,184)<br>(2,532)  | 0<br>(1,519)     | (134)<br>(1,013)                  |                                   | 0<br>(506)                        | 0                                 | 0                                 | 0                                 | (                  |
| 4422<br>4422 | Redmond Proficiency Academy Redmond Proficiency Academy | 6/30/2021<br>6/30/2020      | Proportion<br>Proportion | 2.5<br>2.7 | 1.5<br>0.7 | (2,532)<br>52,521   | 13,617           | 19,452                            | (1,013)<br>13,617                 | (506)                             | 0                                 | 0                                 | 0                                 | (                  |
| 4422         | Redmond Proficiency Academy Redmond Proficiency Academy | 6/30/2019                   | Proportion               | 2.7        | 0.7        | (23,023)            | 13,617           | (7,145)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4422         | Redmond Proficiency Academy                             | 6/30/2018                   | Proportion               | 3.1        | 0          | (1,985)             | 0                | (65)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4423         | Molalla River Academy                                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (9,992)             | (5,995)          | (3,997)                           | (3,997)                           | (1,998)                           | 0                                 | 0                                 | 0                                 |                    |
| 4423         | Molalla River Academy                                   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 20,587              | 5,337            | 7,625                             | 5,337                             | (1,330)                           | 0                                 | 0                                 | 0                                 |                    |
| 4423         | Molalla River Academy                                   | 6/30/2019                   | Proportion               | 2.9        | 0          | (7,053)             | 0,007            | (2,189)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4423         | Molalla River Academy                                   | 6/30/2018                   | Proportion               | 3.1        | 0          | 425                 | 0                | 14                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4424         | The Ivy School  | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4424         | The Ivy School  | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 17,467              | 4,529            | 6,469                             | 4,529                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4424         | The Ivy School  | 6/30/2019                   | Proportion               | 2.9        | 0          | (3,319)             | 0                | (1,031)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4424         | The Ivy School  | 6/30/2018                   | Proportion               | 3.1        | 0          | 634                 | 0                | 19                                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4429         | Clackamas Web Academy                                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 13                  | 8                | 5                                 | 5                                 | 3                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4429         | Clackamas Web Academy                                   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (107)               | (27)             | (40)                              |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 4429         | Clackamas Web Academy                                   | 6/30/2019                   | Proportion               | 2.9        | 0          | (98)                | 0                | (30)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4429         | Clackamas Web Academy                                   | 6/30/2018                   | Proportion               | 3.1        | 0          | 20                  | 0                | 2                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4430         | Clackamas Charter Alliance 2                            | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (82)                | (49)             | (33)                              |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 4430         | Clackamas Charter Alliance 2                            | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 1,350               | 350              | 500                               | 350                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4430         | Clackamas Charter Alliance 2                            | 6/30/2019                   | Proportion               | 2.9        | 0          | (394)               | 0                | (122)                             |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4430         | Clackamas Charter Alliance 2                            | 6/30/2018                   | Proportion               | 3.1        | 0          | 50                  | 0                | 2                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4432         | Renaissance Public Academy                              | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (1,616)             | (970)            | (646)                             | (646)<br>940                      | (324)                             | 0                                 | 0                                 | 0                                 | (                  |
| 4432<br>4432 | Renaissance Public Academy Renaissance Public Academy   | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0   | 3,626<br>2,271      | 940<br>0         | 1,343<br>705                      | 940                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4432         | Renaissance Public Academy Renaissance Public Academy   | 6/30/2018                   | Proportion<br>Proportion | 3.1        | 0          | (413)               | 0                | (14)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4433         | Powell Butte Community Charter School                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 506                 | 304              | 202                               | 202                               | 102                               | 0                                 | 0                                 | 0                                 |                    |
| 4433         | Powell Butte Community Charter School                   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 23,564              | 6,110            | 8,727                             | 6,110                             | 0                                 | 0                                 | 0                                 | 0                                 | ·                  |
| 4433         | Powell Butte Community Charter School                   | 6/30/2019                   | Proportion               | 2.9        | 0.7        | (7,901)             | 0,110            | (2,453)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 4433         | Powell Butte Community Charter School                   | 6/30/2018                   | Proportion               | 3.1        | 0          | (787)               | 0                | (25)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4434         | Logos Public Charter School                             | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 4,373               | 2,624            | 1,749                             | 1,749                             | 875                               | 0                                 | 0                                 | 0                                 |                    |
| 4434         | Logos Public Charter School                             | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 20,510              | 5,318            | 7,596                             | 5,318                             | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4434         | Logos Public Charter School                             | 6/30/2019                   | Proportion               | 2.9        | 0          | 16,554              | 0                | 5,138                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4434         | Logos Public Charter School                             | 6/30/2018                   | Proportion               | 3.1        | 0          | (10,883)            | 0                | (350)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4435         | Sunny Wolf Charter School                               | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 3,516               | 2,110            | 1,406                             | 1,406                             | 704                               | 0                                 | 0                                 | 0                                 | (                  |
| 4435         | Sunny Wolf Charter School                               | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (3,366)             | (872)            | (1,247)                           | (872)                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4435         | Sunny Wolf Charter School                               | 6/30/2019                   | Proportion               | 2.9        | 0          | 6,900               | 0                | 2,142                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4435         | Sunny Wolf Charter School                               | 6/30/2018                   | Proportion               | 3.1        | 0          | (455)               | 0                | (14)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4436         | Academy Of Arts & Academics                             | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4436         | Academy Of Arts & Academics                             | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4436         | Academy Of Arts & Academics                             | 6/30/2019                   | Proportion               | 2.9        | 0          | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4436         | Academy Of Arts & Academics                             | 6/30/2018                   | Proportion               | 3.1        | 0          | 5,570               | (0.400)          | 179                               | 0                                 | U                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4437<br>4437 | Center for Advance Learning                             | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 1.5<br>0.7 | (3,513)<br>17,501   | (2,108)          | (1,405)                           | (1,405)<br>4,537                  | (703)                             | 0                                 | 0                                 | 0                                 | (                  |
| 4437         | Center for Advance Learning                             | 6/30/2020<br>6/30/2019      | Proportion               | 2.7        | 0.7        | (9,793)             | 4,537            | 6,482<br>(3,039)                  | 4,537                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4437         | Center for Advance Learning Center for Advance Learning | 6/30/2018                   | Proportion<br>Proportion | 3.1        | 0          | (9,793)             | 0                | (3,039)                           | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4440         | Sheridan Allprep Academy                                | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (2,958)             | (1,775)          | (1,183)                           | •                                 | •                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4440         | Sheridan Allprep Academy                                | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 13,529              | 3,507            | 5.011                             | 3,507                             | (332)                             | 0                                 | 0                                 | 0                                 | (                  |
| 4440         | Sheridan Allprep Academy                                | 6/30/2019                   | Proportion               | 2.9        | 0.7        | (6,176)             | 0,507            | (1,916)                           |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4440         | Sheridan Allprep Academy                                | 6/30/2018                   | Proportion               | 3.1        | 0          | (388)               | 0                | (13)                              |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4441         | Baker Web Academy                                       | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (6,971)             | (4,183)          | (2,788)                           |                                   | (1,395)                           | 0                                 | 0                                 | 0                                 |                    |
| 4441         | Baker Web Academy                                       | 6/30/2020                   | Proportion               | 2.7        | 0.7        | (60,119)            | (15,587)         | (22,266)                          | (15,587)                          | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4441         | Baker Web Academy                                       | 6/30/2019                   | Proportion               | 2.9        | 0          | 71,117              | 0                | 22,071                            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4441         | Baker Web Academy                                       | 6/30/2018                   | Proportion               | 3.1        | 0          | (13,982)            | 0                | (452)                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4443         | Knova Learning Oreogn                                   | 6/30/2021                   | Proportion               | 2.5        | 1.5        | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4443         | Knova Learning Oreogn                                   | 6/30/2020                   | Proportion               | 2.7        | 0.7        | 11,758              | 3,048            | 4,355                             | 3,048                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4443         | Knova Learning Oreogn                                   | 6/30/2019                   | Proportion               | 2.9        | 0          | 4,143               | 0                | 1,285                             | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4443         | Knova Learning Oreogn                                   | 6/30/2018                   | Proportion               | 3.1        | 0          | 7                   | 0                | 1                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4444         | Bennett Pearson Academy, Inc.                           | 6/30/2021                   | Proportion               | 2.5        | 1.5        | (5,216)             | (3,130)          | (2,086)                           | (2,086)                           | (1,044)                           | 0                                 |                                   | 0                                 |                    |



Exhibit F

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

June 30, 2022 Measurement Date

|              |  | Beginning of<br>Measurement | Source of                | Original   | Remaining    |                     | Measurement Date  |                    | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)   |
|--------------|--|-----------------------------|--------------------------|------------|--------------|---------------------|-------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Employer     |  | Period for Initial          |                          |            | Amortization | Original Balance of | Balance of        | Measurement Period |                                   |                                   | Measurement Period                | Measurement Period                |                                   | Recognized in      |
| Number       | Employer Name  | Recognition                 | Deferral                 | Period     | Period       | Outflow/(Inflow)    | Outflow/(Inflow)  | Expense            | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                        | +5 Expense                        | Subsequent Expense |
| 4444<br>4444 | Bennett Pearson Academy, Inc. Bennett Pearson Academy, Inc.                | 6/30/2020<br>6/30/2019      | Proportion<br>Proportion | 2.7<br>2.9 | 0.7<br>0     | 13,076<br>(8,311)   | 3,390<br>0        | 4,843<br>(2,579)   | 3,390                             | 0                                 | 0                                 | 0                                 | 0                                 | · ·                |
| 4444         | Bennett Pearson Academy, Inc.  | 6/30/2018                   | Proportion               | 3.1        | 0            | (592)               | 0                 | (19)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4446         | Coburg Community Charter School  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | 475                 | 285               | 190                | 190                               | 95                                | 0                                 | 0                                 | 0                                 | C                  |
| 4446         | Coburg Community Charter School  | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 19,637              | 5,091             | 7,273              | 5,091                             | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4446         | Coburg Community Charter School  | 6/30/2019                   | Proportion               | 2.9        | 0            | (5,421)             | 0                 | (1,683)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4446         | Coburg Community Charter School  | 6/30/2018                   | Proportion               | 3.1        | 0            | 496                 | 0                 | 16                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4447         | Arco Iris Spanish Immersion Charter School                                 | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (4,977)             | (2,986)           |                    |                                   | (995)                             | 0                                 | 0                                 | 0                                 | C                  |
| 4447         | Arco Iris Spanish Immersion Charter School                                 | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 17,233              | 4,467             | 6,383              | 4,467                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4447         | Arco Iris Spanish Immersion Charter School                                 | 6/30/2019                   | Proportion               | 2.9        | 0            | (5,625)             | 0                 | (1,745)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4447<br>4448 | Arco Iris Spanish Immersion Charter School                                 | 6/30/2018                   | Proportion               | 3.1        | 0            | (1,069)             | (5.005)           | (34)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4448<br>4448 | Gresham Barlow Web Academy   | 6/30/2021<br>6/30/2020      | Proportion               | 2.5<br>2.7 | 1.5<br>0.7   | (8,675)<br>40,398   | (5,205)<br>10,474 | (3,470)<br>14,962  | (3,470)<br>10,474                 | (1,735)                           | 0                                 | 0                                 | 0                                 | (                  |
| 4448         | Gresham Barlow Web Academy<br>Gresham Barlow Web Academy                   | 6/30/2019                   | Proportion<br>Proportion | 2.7        | 0.7          | (12,662)            | 10,474            | (3,930)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4448         | Gresham Barlow Web Academy   | 6/30/2018                   | Proportion               | 3.1        | 0            | (1,503)             | 0                 | (48)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4449         | Mosier Middle School   | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (1,000)             | 0                 | (40)               | , 0                               | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4449         | Mosier Middle School   | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4449         | Mosier Middle School   | 6/30/2019                   | Proportion               | 2.9        | 0            | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ö                  |
| 4449         | Mosier Middle School   | 6/30/2018                   | Proportion               | 3.1        | 0            | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4450         | Sauvie Island Academy  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | 3,691               | 2,215             | 1,476              | 1,476                             | 739                               | 0                                 | 0                                 | 0                                 | C                  |
| 4450         | Sauvie Island Academy  | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 17,756              | 4,604             | 6,576              | 4,604                             | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4450         | Sauvie Island Academy  | 6/30/2019                   | Proportion               | 2.9        | 0            | (13,417)            | 0                 | (4,163)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4450         | Sauvie Island Academy  | 6/30/2018                   | Proportion               | 3.1        | 0            | 506                 | 0                 | 17                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4451         | River's Edge Academy Charter School  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (2,749)             | (1,649)           |                    |                                   |                                   | 0                                 | 0                                 | 0                                 | (                  |
| 4451         | River's Edge Academy Charter School  | 6/30/2020                   | Proportion               | 2.7<br>2.9 | 0.7<br>0     | (2,578)<br>7,354    | (668)             | (955)<br>2,282     |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4451<br>4451 | River's Edge Academy Charter School<br>River's Edge Academy Charter School | 6/30/2019<br>6/30/2018      | Proportion<br>Proportion | 2.9<br>3.1 | 0            | 7,354<br>(976)      | 0                 | 2,282              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | · ·                |
| 4452         | South Columbia Family School   | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (3,126)             | (1,876)           |                    | -                                 |                                   | 0                                 | 0                                 | 0                                 |                    |
| 4452         | South Columbia Family School   | 6/30/2020                   | Proportion               | 2.7        | 0.7          | (0,120)             | (1,570)           | (1,200)            | (1,200)                           | (020)                             | 0                                 | 0                                 | 0                                 | C                  |
| 4452         | South Columbia Family School   | 6/30/2019                   | Proportion               | 2.9        | 0            | 2,519               | 0                 | 781                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Č                  |
| 4452         | South Columbia Family School   | 6/30/2018                   | Proportion               | 3.1        | 0            | (54)                | 0                 | (3)                | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4453         | Woodland Educational Initiative  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (198)               | (119)             | (79)               | (79)                              | (40)                              | 0                                 | 0                                 | 0                                 | C                  |
| 4453         | Woodland Educational Initiative  | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 6,549               | 1,697             | 2,426              | 1,697                             | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4453         | Woodland Educational Initiative  | 6/30/2019                   | Proportion               | 2.9        | 0            | 3,574               | 0                 | 1,110              | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4453         | Woodland Educational Initiative  | 6/30/2018                   | Proportion               | 3.1        | 0            | (535)               | 0                 | (16)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4454         | Le Monde Immersion Charter School  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4454<br>4454 | Le Monde Immersion Charter School<br>Le Monde Immersion Charter School     | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0     | 9,754<br>5.056      | 2,528             | 3,613<br>1.570     | 2,528                             | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4454         | Le Monde Immersion Charter School  | 6/30/2019                   | Proportion<br>Proportion | 3.1        | 0            | (462)               | 0                 | (15)               | •                                 | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4455         | Hope Chinese Charter School  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (5,912)             | (3,547)           |                    |                                   | U                                 | 0                                 | 0                                 | 0                                 |                    |
| 4455         | Hope Chinese Charter School  | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 7,819               | 2,027             | 2,896              | 2,027                             | (1,102)                           | 0                                 | 0                                 | 0                                 | C                  |
| 4455         | Hope Chinese Charter School  | 6/30/2019                   | Proportion               | 2.9        | 0            | 8,916               | 0                 | 2,768              | _,                                | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4455         | Hope Chinese Charter School  | 6/30/2018                   | Proportion               | 3.1        | 0            | (2,160)             | 0                 | (69)               | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | Ċ                  |
| 4456         | Insight School of Oregon Charter   | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (5,810)             | (3,486)           |                    |                                   | (1,162)                           | 0                                 | 0                                 | 0                                 | C                  |
| 4456         | Insight School of Oregon Charter   | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 9,599               | 2,489             | 3,555              | 2,489                             | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4456         | Insight School of Oregon Charter   | 6/30/2019                   | Proportion               | 2.9        | 0            | (4,716)             | 0                 | (1,464)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4456         | Insight School of Oregon Charter   | 6/30/2018                   | Proportion               | 3.1        | 0            | (2,394)             | 0                 | (78)               |                                   | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4457         | Oregon Virtual Education East  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | 0                   | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4457<br>4457 | Oregon Virtual Education East<br>Oregon Virtual Education East             | 6/30/2020<br>6/30/2019      | Proportion               | 2.7<br>2.9 | 0.7<br>0     | 1,338               | 346               | 496<br>(2)         | 346                               | 0                                 | 0                                 | 0                                 | 0                                 | C                  |
| 4457         | Oregon Virtual Education East Oregon Virtual Education East                | 6/30/2019                   | Proportion<br>Proportion | 3.1        | 0            | (4)<br>(84)         | 0                 | (3)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4458         | Oregon Virtual Education West  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | (04)                | 0                 | 0                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4458         | Oregon Virtual Education West  | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 1.338               | 346               | 496                | 346                               | 0                                 | n                                 | n                                 | 0                                 | ſ                  |
| 4458         | Oregon Virtual Education West  | 6/30/2019                   | Proportion               | 2.9        | 0            | (4)                 | 0                 | (2)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4458         | Oregon Virtual Education West  | 6/30/2018                   | Proportion               | 3.1        | Ö            | (84)                | 0                 | (3)                |                                   | 0                                 | 0                                 | 0                                 | 0                                 |                    |
| 4459         | Crater Lake Charter Academy  | 6/30/2021                   | Proportion               | 2.5        | 1.5          | 654                 | 392               | 262                | 262                               | 130                               | 0                                 | 0                                 | 0                                 |                    |
| 4459         | Crater Lake Charter Academy  | 6/30/2020                   | Proportion               | 2.7        | 0.7          | 17,515              | 4,541             | 6,487              | 4,541                             | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4459         | Crater Lake Charter Academy  | 6/30/2019                   | Proportion               | 2.9        | 0            | (6,702)             | 0                 | (2,080)            |                                   | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4459         | Crater Lake Charter Academy  | 6/30/2018                   | Proportion               | 3.1        | 0            | 101                 | 0                 | 2                  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | (                  |
| 4460         | Kairos Pdx   | 6/30/2021                   | Proportion               | 2.5        | 1.5          | 0                   | Λ.                | 0                  | 0                                 | ^                                 | 0                                 |                                   | 0                                 | ,                  |



Exhibit F

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

June 30, 2022 Measurement Date

|              |   | Beginning of<br>Measurement | Source of                | Original   | Remaining |                     | Measurement Date | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow)<br>Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow) Recognized in | Outflow/(Inflow)   |
|--------------|---|-----------------------------|--------------------------|------------|-----------|---------------------|------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------|--------------------------------|--------------------|
| Employer     |   |                             | Employer-Specific        |            |           | Original Balance of | Balance of       |                                   | Measurement Period                |                                   |                                   |                                |                                | Recognized in      |
|              | Employer Name   | Recognition                 | Deferral                 | Period     | Period    | Outflow/(Inflow)    | Outflow/(Inflow) | Expense                           | +1 Expense                        | +2 Expense                        | +3 Expense                        | +4 Expense                     | +5 Expense                     | Subsequent Expense |
| 4460         | Kairos Pdx  | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 44.000              | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4460         | Kairos Pdx  | 6/30/2019                   | Proportion               | 2.9        | 0         | 14,036              | 0                | 4,356                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4460         | Kairos Pdx  | 6/30/2018<br>6/30/2021      | Proportion               | 3.1<br>2.5 | 1.5       | (3,149)             | 0                | (101)                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4461<br>4461 | Mountain View Academy                                 | 6/30/2021                   | Proportion               | 2.5<br>2.7 | 0.7       | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4461         | Mountain View Academy Mountain View Academy           | 6/30/2020                   | Proportion<br>Proportion | 2.7        | 0.7       | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4461         | Mountain View Academy                                 | 6/30/2019                   | Proportion               | 3.1        | 0         | 129                 | 0                | 3                                 | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4462         | Bend International School                             | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 3.168               | 1,901            | 1.267                             | 1,267                             | 634                               | 0                                 | 0                              | 0                              | 0                  |
| 4462         | Bend International School                             | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 18,033              | 4,675            | 6.679                             | 4,675                             | 034                               | 0                                 | 0                              | 0                              | 0                  |
| 4462         | Bend International School                             | 6/30/2019                   | Proportion               | 2.9        | 0.7       | (6,335)             | 4,073            | (1,967)                           | 4,075                             | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4462         | Bend International School                             | 6/30/2018                   | Proportion               | 3.1        | 0         | (444)               | 0                | (15)                              | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
|              | Dallas Community School-Community Innovation Partners | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (7,261)             | (4,357)          | (2,904)                           | (2,904)                           | (1,453)                           | 0                                 | 0                              | 0                              | 0                  |
|              | Dallas Community School-Community Innovation Partners | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 10,923              | 2,831            | 4.046                             | 2,831                             | (1,100)                           | 0                                 | 0                              | 0                              | 0                  |
| 4463         | Dallas Community School-Community Innovation Partners | 6/30/2019                   | Proportion               | 2.9        | 0         | (4,342)             | 0                | (1,348)                           |                                   | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4463         | Dallas Community School-Community Innovation Partners | 6/30/2018                   | Proportion               | 3.1        | 0         | 627                 | 0                | 21                                | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4464         | The Valley School Of Southern Oregon                  | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 2,548               | 1,529            | 1,019                             | 1,019                             | 510                               | 0                                 | 0                              | 0                              | 0                  |
| 4464         | The Valley School Of Southern Oregon                  | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (1,261)             | (327)            | (467)                             | (327)                             | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4464         | The Valley School Of Southern Oregon                  | 6/30/2019                   | Proportion               | 2.9        | 0         | 3,854               | ° o′             | 1,196                             | o´                                | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4464         | The Valley School Of Southern Oregon                  | 6/30/2018                   | Proportion               | 3.1        | 0         | (564)               | 0                | (18)                              | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4465         | Bridge Educational Foundation                         | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 0                   | 0                | ° o′                              | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4465         | Bridge Educational Foundation                         | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 1,588               | 412              | 588                               | 412                               | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4465         | Bridge Educational Foundation                         | 6/30/2019                   | Proportion               | 2.9        | 0         | 873                 | 0                | 271                               | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4465         | Bridge Educational Foundation                         | 6/30/2018                   | Proportion               | 3.1        | 0         | 288                 | 0                | 9                                 | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4467         | Cannon Beach Academy                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 3,097               | 1,858            | 1,239                             | 1,239                             | 619                               | 0                                 | 0                              | 0                              | 0                  |
| 4467         | Cannon Beach Academy                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 94                  | 24               | 35                                | 24                                | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4467         | Cannon Beach Academy                                  | 6/30/2019                   | Proportion               | 2.9        | 0         | 386                 | 0                | 120                               | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4467         | Cannon Beach Academy                                  | 6/30/2018                   | Proportion               | 3.1        | 0         | (445)               | 0                | (13)                              | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4468         | Frontier Charter Academy                              | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (415)               | (249)            | (166)                             | (166)                             | (83)                              | 0                                 | 0                              | 0                              | 0                  |
| 4468         | Frontier Charter Academy                              | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 9,713               | 2,519            | 3,597                             | 2,519                             | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4468         | Frontier Charter Academy                              | 6/30/2019                   | Proportion               | 2.9        | 0         | 4,787               | 0                | 1,485                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4468         | Frontier Charter Academy                              | 6/30/2018                   | Proportion               | 3.1        | 0         | (5,013)             | 0                | (162)                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4469         | Desert Sky Montessori                                 | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 0                   | 0                | 0                                 | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4469         | Desert Sky Montessori                                 | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 2,896               | 750              | 1,073                             | 750                               | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4469         | Desert Sky Montessori                                 | 6/30/2019                   | Proportion               | 2.9        | 0         | 3,993               | 0                | 1,239                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4469         | Desert Sky Montessori                                 | 6/30/2018                   | Proportion               | 3.1        | 0         | (2,962)             | 0                | (97)                              | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4470         | Oregon Family School                                  | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (14,998)            | (8,999)          | (5,999)                           | (5,999)                           | (3,000)                           | 0                                 | 0                              | 0                              | 0                  |
|              | Oregon Family School                                  | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 5,522               | 1,432            | 2,045                             | 1,432                             | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4470         | Oregon Family School                                  | 6/30/2019                   | Proportion               | 2.9        | 0         | (1,251)             | 0                | (389)                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4470         | Oregon Family School                                  | 6/30/2018                   | Proportion               | 3.1        | 0         | (2,011)             | 0                | (64)                              |                                   | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4471         | Wahtonka Community School                             | 6/30/2021                   | Proportion               | 2.5        | 1.5       | 7,125               | 4,275            | 2,850                             | 2,850                             | 1,425                             | 0                                 | 0                              | 0                              | 0                  |
| 4471         | Wahtonka Community School                             | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (1,713)             | (445)            | (634)                             | (445)                             | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4471         | Wahtonka Community School                             | 6/30/2019                   | Proportion               | 2.9        | 0         | (2,249)             | 0                | (697)                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
|              | Wahtonka Community School                             | 6/30/2018                   | Proportion               | 3.1        | 0         | (994)               | 0                | (31)                              | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4472         | Valley Inquiry Charter School                         | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (331)               | (199)            | (132)                             |                                   | (67)                              | 0                                 | 0                              | 0                              | 0                  |
|              | Valley Inquiry Charter School                         | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 2,850               | 738              | 1,056                             | 738                               | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4472         | Valley Inquiry Charter School                         | 6/30/2019                   | Proportion               | 2.9        | 0         | (2,994)             | 0                | (930)                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4473         | Willamette Connections Academy                        | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (536)               | (322)            | (214)                             | (214)                             | (108)                             | 0                                 | 0                              | 0                              | 0                  |
| 4473         | Willamette Connections Academy                        | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (1,832)             | (474)            | (679)                             |                                   | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4474         | Oregon for Quality Virtual Education Inc              | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (3,335)             | (2,001)          | (1,334)                           | (1,334)                           | (667)                             | 0                                 | 0                              | 0                              | 0                  |
|              | Oregon for Quality Virtual Education Inc              | 6/30/2020                   | Proportion               | 2.7        | 0.7       | (643)               | (167)            | (238)                             | (167)                             | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4479         | Harmony Academy                                       | 6/30/2021                   | Proportion               | 2.5        | 1.5       | (83)                | (50)             | (33)                              | (33)                              | (17)                              | 0                                 | 0                              | 0                              | 0                  |
| 4479         | Harmony Academy                                       | 6/30/2020                   | Proportion               | 2.7        | 0.7       | 481                 | 125              | 178                               | 125                               | 0                                 | 0                                 | 0                              | 0                              | 0                  |
| 4479         | Harmony Academy                                       | 6/30/2019                   | Proportion               | 2.9        | 0         | (384)               | 0                | (120)                             | 0                                 | 0                                 | 0                                 | 0                              | 0                              | 0                  |



## **Exhibit G**

## **RHIPA OPEB Expense**

| OPEB Expense  | July 1, 2020 to<br>June 30, 2021 | July 1, 2021 to<br>June 30, 2022 |
|---|----------------------------------|----------------------------------|
| Service cost  | \$1,241,169                      | \$1,249,276                      |
| Interest on total OPEB liability  | 4,544,448                        | 4,266,361                        |
| Effect of plan changes  | 0                                | 0                                |
| Administrative expenses   | 292,231                          | 665,569                          |
| Member contributions  | 0                                | 0                                |
| Expected investment return net of investment expenses Recognition of Deferred (Inflows)/Outflows of Resources | (4,186,942)                      | (5,550,688)                      |
| Recognition of economic/demographic (gains) or losses   | (1,576,430)                      | (2,314,639)                      |
| Recognition of assumption changes or inputs   | (998,052)                        | (2,864,247)                      |
| Recognition of investment (gains) or losses   | (1,954,441)                      | (870,415)                        |
| OPEB Expense  | (\$2,638,017)                    | (\$5,418,783)                    |

As of June 30, 2022, 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   | (\$9,030,031)                   | \$0                            |
| Changes of assumptions                               | (13,738,205)                    | 879,434                        |
| Net difference between projected and actual earnings | (2,225,617)                     | <u>0</u>                       |
| Total  | (\$24,993,853)                  | \$879,434                      |

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

| _                    | Original<br>Amount | Measurement<br>Period in which<br>Experience<br>Arose | Original<br>Recognition<br>Period* | Amount<br>Recognized<br>in 06/30/2022<br>Expense | Balance of<br>Deferred<br>(Inflows)<br>06/30/2022 | Balance of<br>Deferred<br>Outflows<br>06/30/2022 | Amount<br>Recognized<br>in 06/30/2023<br>Expense | Amount<br>Recognized<br>in 06/30/2024<br>Expense | Amount<br>Recognized<br>in 06/30/2025<br>Expense | Amount<br>Recognized<br>in 06/30/2026<br>Expense | Amount<br>Recognized<br>in 06/30/2027<br>Expense | Amount<br>Recognized<br>Thereafter in<br>Expense |
|----------------------|--------------------|---|------------------------------------|--|---|--|--|--|--|--|--|--|
| Investment           | \$4,785,957        | 2021-2022   | 5.0                                | 957,191  | 0   | 3,828,766  | 957,191  | 957,191  | 957,191  | 957,193  | 0  | 0  |
| (gains) or losses    | (\$12,109,957)     | 2020-2021   | 5.0                                | (2,421,991)                                      | (7,265,975)                                       | 0  | (2,421,991)                                      | (2,421,991)                                      | (2,421,993)                                      | 0  | 0  | 0  |
|                      | \$2,832,615        | 2019-2020   | 5.0                                | 566,523  | 0   | 1,133,046  | 566,523  | 566,523  | 0  | 0  | 0  | 0  |
|                      | \$392,722          | 2018-2019   | 5.0                                | 78,544   | 0   | 78,546   | 78,546   | 0  | 0  | 0  | 0  | 0  |
|                      | (\$253,414)        | 2017-2018   | 5.0                                | (50,682)   | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
| Economic/demographic | (\$4,503,076)      | 2021-2022   | 6.1                                | (738,209)  | (3,764,867)                                       | 0  | (738,209)  | (738,209)  | (738,209)  | (738,209)  | (738,209)  | (73,822)   |
| (gains) or losses    | (\$4,644,740)      | 2020-2021   | 6.2                                | (749,152)  | (3,146,436)                                       | 0  | (749,152)  | (749,152)  | (749,152)  | (749,152)  | (149,828)  | 0  |
|                      | (\$2,192,839)      | 2019-2020   | 6.4                                | (342,631)  | (1,164,946)                                       | 0  | (342,631)  | (342,631)  | (342,631)  | (137,053)  | 0  | 0  |
|                      | (\$275,985)        | 2018-2019   | 6.7                                | (41,192)   | (111,217)   | 0  | (41,192)   | (41,192)   | (28,833)   | 0  | 0  | 0  |
|                      | (\$3,059,840)      | 2017-2018   | 6.9                                | (443,455)  | (842,565)   | 0  | (443,455)  | (399,110)  | 0  | 0  | 0  | 0  |
| Assumption           | (\$11,383,787)     | 2020-2021   | 6.1                                | (1,866,195)                                      | (9,517,592)                                       | 0  | (1,866,195)                                      | (1,866,195)                                      | (1,866,195)                                      | (1,866,195)                                      | (1,866,195)                                      | (186,617)  |
| changes or inputs    | \$1,124,505        | 2019-2020   | 6.2                                | 181,372  | 0   | 761,761  | 181,372  | 181,372  | 181,372  | 181,372  | 36,273   | 0  |
|                      | (\$7,944,684)      | 2018-2019   | 6.4                                | (1,241,357)                                      | (4,220,613)                                       | 0  | (1,241,357)                                      | (1,241,357)                                      | (1,241,357)                                      | (496,542)  | 0  | 0  |
|                      | \$0                | 2017-2018   | 6.7                                | 0  | 0   | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
|                      | \$427,338          | 2016-2017   | 6.9                                | 61,933   | 0   | 117,673  | 61,933   | 55,740   | 0  | 0  | 0  | 0  |

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

