

Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017
Service cost	N/A	\$3,392,368
Interest on total OPEB liability	N/A	33,780,975
Effect of plan changes	N/A	0
Administrative expenses	N/A	1,288,059
Member contributions	N/A	0
Expected investment return net of investment expenses	N/A	(33,405,119)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	N/A	0
Recognition of assumption changes or inputs	N/A	0
Recognition of investment (gains) or losses	N/A	(4,832,221)
OPEB Expense	N/A	\$224,062

As of June 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	<u>19,328,884</u>	<u>0</u>
Total	\$19,328,884	\$0

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

Exhibit B

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

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2017 Expense	Balance of Deferred (Inflows) 06/30/2017	Balance of Deferred Outflows 06/30/2017	Amount Recognized in 06/30/2018 Expense	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$24,161,105)	2016-2017	5	(4,832,221)	(19,328,884)	0	(4,832,221)	(4,832,221)	(4,832,221)	(4,832,221)	0	0
Economic/demographic (gains) or losses	\$0	2016-2017	3.7	0	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2016-2017	3.7	0	0	0	0	0	0	0	0	0

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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

		44,587,963	100.000000%	49,785,502	100.000000%	27,156,243	(41,734,096)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
1000	State Agencies	13,148,025	29.48783461%	15,378,933	30.89038441%	8,007,788	(12,891,818)
2000	Lake County	18,873	0.04232777%	17,049	0.03424455%	11,495	(14,292)
2001	Clackamas County	639,901	1.43514325%	720,023	1.44625037%	389,731	(603,579)
2002	Curry County	22,503	0.05046770%	22,812	0.04581969%	13,705	(19,122)
2003	Douglas County	118,652	0.26610666%	121,452	0.24395070%	72,265	(101,811)
2004	Harney County	19,045	0.04271265%	19,297	0.03875966%	11,599	(16,176)
2005	Jackson County	232,255	0.52089276%	251,962	0.50609503%	141,455	(211,214)
2006	Jefferson County	26,983	0.06051642%	28,829	0.05790636%	16,434	(24,167)
2007	Klamath County	18,542	0.04158586%	17,928	0.03600980%	11,293	(15,028)
2008	Lane County	375,188	0.84145649%	413,876	0.83131857%	228,508	(346,943)
2009	Marion County	369,400	0.82847490%	399,362	0.80216444%	224,983	(334,776)
2011	Washington County	579,841	1.30044225%	632,423	1.27029535%	353,151	(530,146)
2012	Grant County	15,234	0.03416716%	15,509	0.03115066%	9,279	(13,000)
2013	Umatilla County	69,805	0.15655474%	75,018	0.15068244%	42,514	(62,886)
2014	Linn County	169,580	0.38032720%	186,339	0.37428411%	103,283	(156,204)
2015	Yamhill County	118,172	0.26503113%	127,431	0.25595970%	71,972	(106,822)
2016	Sherman County	11,586	0.02598347%	12,212	0.02452945%	7,056	(10,237)
2017	Columbia County	40,270	0.09031617%	48,004	0.09642227%	24,526	(40,241)
2018	Coos County	68,664	0.15399694%	74,387	0.14844442%	41,820	(62,357)
2020	Wasco County	25,916	0.05812311%	31,057	0.06238109%	15,750	(26,034)
2021	Baker County	22,805	0.05114618%	24,849	0.04991188%	13,889	(20,830)
2022	Gilliam County	9,349	0.02096741%	9,886	0.01985685%	5,694	(8,287)
2027	Deschutes County	275,090	0.61696113%	301,513	0.60562393%	167,543	(252,752)
2035	Hood River County	32,140	0.07208329%	34,976	0.07025403%	19,575	(29,320)
2036	Clatsop County	55,189	0.12377568%	61,275	0.12307758%	33,613	(51,365)
2037	Polk County	70,764	0.15870593%	82,039	0.16478585%	43,099	(68,772)
2038	Multnomah County	1,523,126	3.41600160%	1,666,499	3.34735804%	927,658	(1,396,989)
2039	Malheur County	36,083	0.08092617%	37,243	0.07480738%	21,977	(31,220)
2040	Benton County	117,493	0.26350915%	132,930	0.26700595%	71,559	(111,432)
2042	Josephine County	66,452	0.14903664%	72,707	0.14604069%	40,473	(60,949)
2043	Lincoln County	20,795	0.04663788%	22,252	0.04469649%	12,665	(18,654)
2044	Crook County	6,483	0.01454063%	7,629	0.01532322%	3,949	(6,395)
2050	Wallowa County	1,296	0.00290648%	1,361	0.00273306%	789	(1,141)
2099	State Judiciary	123,409	0.27677746%	145,492	0.29223701%	75,162	(121,962)
2100	City of Roseburg	48,485	0.10873998%	52,515	0.10548254%	29,530	(44,022)
2101	City of Salem	362,875	0.81384084%	407,896	0.81930652%	221,009	(341,930)
2102	City of Medford	173,650	0.38945536%	184,180	0.36994618%	105,761	(154,394)
2103	City of Albany	130,232	0.29207849%	135,495	0.27215793%	79,318	(113,583)
2104	City of Ashland	81,662	0.18314802%	87,653	0.17606216%	49,736	(73,478)
2105	City of Astoria	27,994	0.06278304%	30,981	0.06222800%	17,050	(25,970)
2106	City of Beaverton	176,807	0.39653554%	201,130	0.40399288%	107,684	(168,603)
2107	City of Bend	189,181	0.42428630%	213,190	0.42821716%	115,220	(178,712)
2109	City of Canby	27,777	0.06229713%	29,178	0.05860662%	16,918	(24,459)
2110	City of Coquille	6,932	0.01554579%	6,937	0.01400265%	4,222	(5,844)
2111	City of Eugene	469,958	1.05400242%	504,297	1.01293677%	286,227	(422,740)
2112	City Of Forest Grove	178	0.00039840%	1,999	0.00401422%	108	(1,675)
2113	City of Grants Pass	61,704	0.13838717%	69,588	0.13977634%	37,581	(58,334)
2114	City of Gresham	201,727	0.45242495%	220,138	0.44217225%	122,862	(184,537)
2115	City of Hillsboro	270,589	0.60686657%	297,143	0.59684649%	164,802	(249,088)
2117	City of McMinnville	81,131	0.18195731%	85,332	0.17139914%	49,413	(71,532)
2118	City of Ontario	13,519	0.03032020%	13,252	0.02661897%	8,234	(11,109)
2119	City of Oregon City	57,644	0.12928229%	64,405	0.12936493%	35,108	(53,989)
2120	City of Lake Oswego	120,859	0.27105784%	127,972	0.25704586%	73,609	(107,276)
2121	City of Portland	1,603,369	3.59596760%	1,760,795	3.53676347%	976,530	(1,476,036)
2122	City of Redmond	47,011	0.10543413%	54,392	0.10925293%	28,632	(45,596)
2123	City of St Helens	17,259	0.03870699%	20,349	0.04087381%	10,511	(17,058)
2125	City of Vernonia	2,520	0.00565112%	2,994	0.00601432%	1,535	(2,510)
2126	City of West Linn	41,106	0.09219008%	44,782	0.08995006%	25,035	(37,540)
2127	City of Cottage Grove	18,523	0.04154231%	21,470	0.04312464%	11,281	(17,998)
2128	City of Tillamook	8,428	0.01890192%	9,420	0.01892189%	5,133	(7,897)
2129	City of Sweet Home	4,345	0.00974530%	4,797	0.00963467%	2,646	(4,021)
2131	City of Drain	2,676	0.00600171%	2,360	0.00474044%	1,630	(1,978)
2132	Eugene Water & Electric Board	197,992	0.44404742%	209,119	0.42003990%	120,587	(175,300)
2138	City of Hood River	18,823	0.04221464%	21,148	0.04247799%	11,464	(17,728)
2139	City of Reedsport	6,382	0.01431344%	6,877	0.01381262%	3,887	(5,765)
2140	City of Lebanon	25,281	0.05669862%	30,442	0.06114702%	15,397	(25,519)
2142	City of Sherwood	31,795	0.07130756%	33,217	0.06672111%	19,364	(27,845)
2143	City of Oakland	857	0.00192193%	857	0.0018711%	522	(717)
2145	City of Vale	1,987	0.00449755%	2,090	0.00419773%	1,217	(1,752)
2146	City of Prineville	18,872	0.04232452%	19,606	0.03938132%	11,494	(16,435)
2147	City of Wheeler	671	0.00150451%	723	0.00145301%	409	(606)
2148	City of Klamath Falls	43,620	0.09782909%	45,788	0.09196963%	26,567	(38,383)
2149	City of Canyonville	1,210	0.00271354%	1,586	0.00318639%	737	(1,330)
2150	City of Bandon	9,660	0.02166594%	10,239	0.02056675%	5,884	(8,583)
2152	City of Coos Bay	33,146	0.07433748%	34,416	0.06912898%	20,187	(28,850)
2154	City of Pendleton	39,718	0.08907702%	41,262	0.08287881%	24,190	(34,589)
2155	City of Corvallis	136,589	0.30633548%	142,567	0.28636259%	83,189	(119,511)
2157	City of Monmouth	15,076	0.03381229%	16,293	0.03272541%	9,182	(13,658)
2158	City of Milton-Freewater	18,987	0.04258291%	21,119	0.04242036%	11,564	(17,704)
2159	City of Baker City	16,748	0.03756209%	17,727	0.03560733%	10,200	(14,860)
2160	City of Hermiston	25,215	0.05655190%	28,378	0.05700055%	15,357	(23,789)
2161	City of Pilot Rock	1,303	0.00292193%	1,267	0.00254393%	793	(1,062)
2162	City of Clatskanie	4,233	0.00949465%	2,883	0.00579082%	2,578	(2,417)
2163	City of Milwaukie	43,136	0.09674394%	47,397	0.09520229%	26,272	(39,732)
2165	City of Cornelius	10,433	0.02339762%	11,764	0.02362889%	6,354	(9,861)
2166	City of Nyssa	3,260	0.00731177%	3,145	0.00631750%	1,986	(2,637)
2167	City of Athena	1,189	0.00266765%	1,307	0.00262508%	724	(1,096)
2168	City of Oakridge	5,306	0.01190014%	5,551	0.01114893%	3,232	(4,653)
2170	City of Madras	7,936	0.01779924%	8,879	0.01783509%	4,834	(7,443)
2172	City of Sandy	17,660	0.03960650%	20,418	0.04101136%	10,756	(17,116)
2174	City of Mt Angel	3,938	0.00883149%	4,319	0.00867427%	2,398	(3,620)
2175	City of Umatilla	9,041	0.02027720%	9,488	0.01905740%	5,507	(7,953)
2176	City of Scappoose	9,460	0.02121709%	10,864	0.02182097%	5,762	(9,107)
2177	City of Condon	1,065	0.00238519%	887	0.00178140%	649	(743)
2178	City of Boardman	6,150	0.01379204%	5,438	0.01092224%	3,745	(4,558)
2179	City of Estacada	4,584	0.01028002%	5,252	0.01054875%	2,792	(4,402)
2180	City of Enterprise	2,930	0.00657076%	3,158	0.00634257%	1,784	(2,647)
2181	City of Central Point	21,411	0.04801935%	22,438	0.04506931%	13,040	(18,809)
2182	City of Cascade Locks	3,224	0.00723117%	2,987	0.00599986%	1,964	(2,504)
2183	City of Myrtle Point	5,678	0.01273362%	5,744	0.01153675%	3,458	(4,815)
2184	City of Port Orford	2,391	0.00536185%	2,368	0.00475636%	1,456	(1,985)
2185	City of Wood Village	3,858	0.00865173%	4,391	0.00881923%	2,349	(3,681)
2186	City of Chiloquin	743	0.00166608%	839	0.00168473%	452	(703)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

44,587,963 100.000000% 49,785,502 100.000000% 27,156,243 (41,734,096)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2187	City of Philomath	6,956	0.01560089%	7,654	0.01537472%	4,237	(6,416)
2188	City of Talent	5,983	0.01341947%	6,735	0.01352902%	3,644	(5,646)
2189	City of Willamina	1,585	0.00355443%	1,529	0.00307122%	965	(1,282)
2191	City of Huntington	467	0.00104775%	364	0.00073140%	285	(305)
2192	City of North Plains	2,962	0.00664249%	2,894	0.00581294%	1,804	(2,426)
2193	City of Heppner	1,124	0.00252180%	1,241	0.00249289%	685	(1,040)
2194	City of Cave Junction	1,937	0.00434507%	2,050	0.00411768%	1,180	(1,718)
2195	City of Metolius	520	0.00116727%	483	0.00097084%	317	(405)
2196	City of Hubbard	3,226	0.00723415%	3,247	0.00652286%	1,965	(2,722)
2197	City of Myrtle Creek	4,555	0.01021578%	4,526	0.00909040%	2,774	(3,794)
2198	City of Carlton	2,280	0.00511369%	2,584	0.00519019%	1,389	(2,166)
2199	City of Junction City	11,349	0.02545203%	11,650	0.02339988%	6,912	(9,766)
2200	City of Wallowa	596	0.00133765%	725	0.00145562%	363	(607)
2201	City of Coburg	3,228	0.00724014%	3,217	0.00646188%	1,966	(2,697)
2202	City of Dallas	20,643	0.04629754%	22,875	0.04594645%	12,573	(19,175)
2203	City of Rockaway Beach	3,842	0.00861744%	4,786	0.00961242%	2,340	(4,012)
2204	City of Burns	3,009	0.00674929%	3,362	0.00675215%	1,833	(2,818)
2205	City of Elgin	1,878	0.00421174%	1,950	0.00391672%	1,144	(1,635)
2206	City of Weston	778	0.00174518%	865	0.00173806%	474	(725)
2207	City of Mill City	971	0.00217882%	990	0.00198943%	592	(830)
2208	City of Fairview	11,779	0.02641780%	12,667	0.02544297%	7,174	(10,618)
2209	City of Monroe	396	0.00088889%	525	0.00105424%	241	(440)
2210	City of Helix	177	0.00039789%	66	0.00013213%	108	(55)
2211	City of Jefferson	1,585	0.00355432%	1,845	0.00370511%	965	(1,546)
2212	Town of Lakeview	4,357	0.00977111%	4,438	0.00891364%	2,653	(3,720)
2213	City of Stanfield	1,981	0.00444192%	2,106	0.00422934%	1,206	(1,765)
2214	City of Yamhill	1,891	0.00424153%	2,116	0.00424997%	1,152	(1,774)
2215	City of Powers	236	0.00052817%	255	0.00051224%	143	(214)
2216	City of Brookings	13,049	0.02926476%	13,492	0.02710102%	7,947	(11,310)
2217	City of Sutherlin	9,538	0.02139196%	11,478	0.02305418%	5,809	(9,621)
2218	City of Prairie City	892	0.00199511%	1,019	0.00204730%	543	(854)
2219	City of Sheridan	4,703	0.01054708%	4,394	0.00882632%	2,864	(3,684)
2220	City of Garibaldi	1,928	0.00432366%	1,944	0.00390539%	1,174	(1,630)
2221	City of Sisters	3,602	0.00807745%	3,774	0.00757956%	2,194	(3,163)
2222	City of Jacksonville	4,981	0.01117104%	5,327	0.01070002%	3,034	(4,466)
2223	City of Cannon Beach	9,396	0.02107248%	10,685	0.02146259%	5,722	(8,957)
2224	City of Falls City	614	0.00137719%	779	0.00156483%	374	(653)
2225	City of Echo	987	0.00221385%	1,039	0.00208762%	601	(871)
2226	City of Hines	1,179	0.00264441%	1,531	0.00307575%	718	(1,284)
2228	City of Turner	1,642	0.00368279%	1,914	0.00384409%	1,000	(1,604)
2229	City of John Day	3,408	0.00764321%	3,199	0.00642639%	2,076	(2,682)
2231	City of Banks	1,614	0.00361934%	1,606	0.00322564%	983	(1,346)
2232	City of Joseph	566	0.00126929%	371	0.00074822%	345	(311)
2233	City of Lafayette	2,329	0.00522412%	2,535	0.00509092%	1,419	(2,125)
2234	City of Aumsville	3,910	0.00876900%	4,236	0.00850896%	2,381	(3,551)
2235	City of Amity	1,250	0.00280280%	1,330	0.00267178%	761	(1,115)
2236	City of Creswell	3,601	0.00807711%	4,150	0.00833614%	2,193	(3,479)
2237	City of Troutdale	13,001	0.02915773%	13,180	0.02847277%	7,918	(11,048)
2238	City of Warrenton	12,033	0.02698616%	13,112	0.02633797%	7,328	(10,992)
2240	City of Wilsonville	43,235	0.09696579%	42,435	0.08523494%	26,332	(35,572)
2241	City of Bay City	1,464	0.00328414%	1,659	0.00333193%	892	(1,391)
2242	City of Gaston	244	0.00054748%	242	0.00048695%	149	(203)
2244	City of Lakeside	1,719	0.00385629%	1,522	0.00305754%	1,047	(1,276)
2245	City of Dundee	2,617	0.00586894%	2,799	0.00562262%	1,594	(2,347)
2246	City of Merrill	408	0.00091543%	464	0.00093170%	249	(389)
2247	City of Malin	511	0.00114641%	539	0.00108244%	311	(452)
2248	City of Fossil	363	0.00081336%	397	0.00079724%	221	(333)
2249	City of Phoenix	5,130	0.01150593%	4,680	0.00939976%	3,125	(3,923)
2250	City of Gold Beach	3,707	0.00831399%	3,861	0.00775461%	2,258	(3,236)
2251	City of Rogue River	3,334	0.00747783%	3,555	0.00714122%	2,031	(2,980)
2252	City of Dayton	1,852	0.00415361%	2,090	0.00419879%	1,128	(1,752)
2253	Town of Butte Falls	173	0.00038732%	211	0.00042416%	105	(177)
2254	City of Shady Cove	868	0.00194582%	844	0.00169439%	528	(707)
2255	Town of Canyon City	582	0.00130524%	655	0.00131530%	354	(549)
2256	City of Jordan Valley	277	0.00062225%	311	0.00062526%	169	(261)
2257	City of Culver	545	0.00122185%	639	0.00128353%	332	(536)
2258	City of Adair Village	1,934	0.00177983%	876	0.00175901%	483	(734)
2260	City of Ridgely	4,394	0.00321587%	1,532	0.00302624%	873	(1,284)
2261	City of Waldport	3,455	0.00774877%	3,768	0.00756795%	2,104	(3,158)
2262	City of Dufur	574	0.00128707%	492	0.00098902%	350	(413)
2263	City of La Grande	10,531	0.02361866%	11,088	0.02227249%	6,414	(9,295)
2264	City of Gervais	2,594	0.00581780%	2,758	0.00553906%	1,580	(2,312)
2265	City of Westfir	227	0.00050837%	205	0.00041253%	138	(172)
2266	City of Irrigon	2,065	0.00463172%	2,285	0.00458959%	1,258	(1,915)
2267	City of Independence	12,378	0.02776007%	13,516	0.02714883%	7,539	(11,330)
2268	City of Harrisburg	3,165	0.00709781%	3,300	0.00662924%	1,927	(2,767)
2269	City of Durham	365	0.00081854%	453	0.00091008%	222	(380)
2270	City of Lyons	280	0.00062891%	337	0.00067755%	171	(283)
2271	City of Columbia City	2,099	0.00470706%	2,362	0.00474349%	1,278	(1,980)
2272	City of Aurora	796	0.00178631%	1,011	0.00202997%	485	(847)
2273	City of Silverton	13,238	0.02969048%	14,868	0.02986424%	8,063	(12,464)
2274	City of Gold Hill	876	0.00196477%	585	0.00117532%	534	(491)
2275	City of Toledo	10,176	0.02282145%	9,805	0.01969545%	6,197	(8,220)
2276	City of Newport	10,578	0.02372468%	11,690	0.02348035%	6,443	(9,799)
2278	City of Springfield	134,611	0.30189953%	148,660	0.29860053%	81,985	(124,618)
2279	City of Keizer	31,473	0.07058562%	31,928	0.06413062%	19,168	(26,764)
2280	City of Winston	5,560	0.01246895%	5,127	0.01029884%	3,386	(4,298)
2281	City of Manzanita	2,621	0.00587932%	2,474	0.00496876%	1,597	(2,074)
2282	City of Eagle Point	3,373	0.00756529%	3,666	0.00736411%	2,054	(3,073)
2283	City of Maupin	1,289	0.00289165%	1,407	0.00282604%	785	(1,179)
2284	City of Halsey	1,042	0.00233599%	965	0.00193862%	634	(809)
2285	City of Veneta	4,070	0.00912753%	4,575	0.00918876%	2,479	(3,835)
2286	City of Millersburg	1,003	0.00224881%	802	0.00161107%	611	(672)
2287	City of King City	1,647	0.00369488%	1,795	0.00360539%	1,003	(1,505)
2288	City of Tualatin	45,092	0.10113095%	49,740	0.09890764%	27,463	(41,696)
2290	City of Molalla	11,888	0.02666222%	13,302	0.02671796%	7,240	(11,150)
2291	City of Florence	14,493	0.03250440%	14,343	0.02881056%	8,827	(12,024)
2292	City of North Bend	16,428	0.03684407%	18,328	0.03681485%	10,005	(15,364)
2293	City of Lowell	869	0.00194842%	1,203	0.00241687%	529	(1,009)
2294	City of Depoe Bay	2,925	0.00655926%	3,175	0.00637798%	1,781	(2,662)
2295	City of Tigard	30,085	0.06747229%	30,494	0.06125161%	18,323	(25,563)
2296	City of Happy Valley	16,215	0.03636692%	19,283	0.03873174%	9,876	(16,164)
2297	City of Rainier	4,243	0.00951530%	4,818	0.00967798%	2,584	(4,039)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

44,587,963 100.000000% 49,785,502 100.000000% 27,156,243 (41,734,096)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2298	City of Lincoln City	32,300	0.07183499%	34,896	0.07009318%	19,508	(29,253)
2299	City of Dunes City	40	0.00090589%	74	0.00014908%	25	(62)
2300	City of Yachats	2,327	0.00521937%	2,452	0.00492551%	1,417	(2,056)
2301	City of Moro	420	0.00094203%	351	0.00070595%	256	(295)
2302	City of Mt. Vernon	661	0.00148336%	688	0.00138141%	403	(577)
2303	City of Woodburn	38,765	0.08694041%	40,561	0.08147193%	23,610	(34,002)
2304	City of Gladstone	12,341	0.02767864%	15,120	0.03037003%	7,516	(12,675)
2305	City of Elktion	178	0.00039935%	196	0.00039369%	108	(164)
2306	City of Imbler	-	0.00000000%	42	0.00008535%	0	(36)
2307	City of Yoncalla	778	0.00174424%	1,006	0.00202027%	474	(843)
2308	City of North Powder	285	0.00063959%	365	0.00073238%	174	(306)
2309	City of Gearhart	2,850	0.00639087%	3,058	0.00614249%	1,736	(2,564)
2501	Port of The Dalles	1,012	0.00226893%	1,078	0.00216597%	616	(904)
2504	Oak Lodge Water District	4,661	0.01045441%	4,963	0.00996806%	2,839	(4,160)
2507	Port of Astoria	6,759	0.01515985%	7,585	0.01523540%	4,117	(6,358)
2508	Multnomah Drainage	6,616	0.01483903%	8,288	0.01664824%	4,030	(6,948)
2510	Horsefly Irrigation District	157	0.00035263%	262	0.00052636%	96	(220)
2511	Grants Pass Irrigation District	2,124	0.00476274%	2,487	0.00499459%	1,283	(2,084)
2512	Port of Portland	322,122	0.7244195%	343,477	0.68991274%	196,188	(287,929)
2513	Port of Coos Bay	5,981	0.01341416%	7,396	0.01485541%	3,643	(6,200)
2515	Klamath County Fire District 1	23,613	0.05295873%	23,275	0.04674984%	14,382	(19,511)
2518	Clackamas County Housing Authority	9,766	0.02190351%	11,596	0.02329150%	5,948	(9,720)
2519	Portland Housing Authority	68,260	0.15309069%	70,390	0.14138660%	41,574	(59,006)
2521	League of Oregon Cities	32,394	0.07265246%	36,783	0.07388221%	19,730	(30,834)
2522	Lane Council of Governments	43,837	0.09831591%	51,873	0.10419240%	26,699	(43,484)
2524	Oak Lodge Sanitary District	9,447	0.02118843%	8,947	0.01797128%	5,754	(7,500)
2526	Clatskanie PUD	15,211	0.03411508%	16,035	0.03220769%	9,264	(13,442)
2527	Deschutes Valley Water District	8,022	0.01799234%	7,895	0.01585795%	4,886	(6,618)
2528	Columbia River Fire & Rescue	19,775	0.04435136%	19,559	0.03928636%	12,044	(16,396)
2529	East Fork Irrigation District	1,212	0.00271719%	1,311	0.00263422%	738	(1,099)
2531	Oregon School Boards Association	13,501	0.03027954%	14,941	0.03001030%	8,223	(12,525)
2533	Owyhee Irrigation District	6,052	0.01357400%	6,445	0.01294634%	3,686	(5,403)
2536	Valley View Cemetery	201	0.00045077%	234	0.00046969%	122	(196)
2538	Clackamas Vector Control	1,316	0.00295174%	1,680	0.00337516%	802	(1,409)
2540	West Extension Irrigation District	1,122	0.00251552%	1,597	0.00320800%	683	(1,339)
2541	Jackson County Vector Control District	733	0.00164331%	757	0.00151956%	446	(634)
2542	Rainbow Water District	2,275	0.00510270%	2,536	0.00509484%	1,386	(2,126)
2544	Santa Clara Rural Fire Protection District	812	0.00182215%	1,159	0.00232817%	495	(972)
2545	Council of Governments	31,627	0.07093069%	32,105	0.06448741%	19,262	(26,913)
2549	Rogue River Fire District	4,649	0.01042692%	4,779	0.00959894%	2,832	(4,006)
2550	Nyssa Road Assessment District 2	1,011	0.00226658%	1,099	0.00220777%	616	(921)
2551	Sandy Fire Department	5,381	0.01206906%	5,581	0.01121106%	3,278	(4,679)
2552	Winston-Dillard Fire District	4,537	0.01017636%	3,977	0.00798731%	2,764	(5,333)
2553	Tangent Rural Fire Protection District	623	0.00138618%	766	0.00153948%	379	(642)
2555	Monroe Fire Department	374	0.00083960%	449	0.00090237%	228	(377)
2556	Jackson County Fire District 5	10,505	0.02356030%	11,920	0.02394183%	6,398	(9,992)
2557	Estacada Fire Department	4,667	0.01046610%	5,401	0.01084794%	2,842	(4,527)
2559	Keizer Fire Department	11,141	0.02498706%	11,882	0.02386703%	6,786	(9,961)
2561	Jefferson Rural Fire Protection District	1,888	0.00423543%	2,203	0.00442420%	1,150	(1,846)
2562	Odell Rural Fire Protection District	523	0.00117272%	558	0.00112037%	318	(468)
2563	Central Oregon Irrigation District	7,651	0.01715833%	8,440	0.01695321%	4,660	(7,075)
2564	Illinois Valley Fire District	1,861	0.00417402%	2,140	0.00429776%	1,134	(1,794)
2567	Charleston Rural Fire Protection District	880	0.00197325%	827	0.00166131%	536	(693)
2568	Molalla Rural Fire Protection District 73	4,785	0.01073050%	5,226	0.01049778%	2,914	(4,381)
2569	Central Oregon Intergovernmental Council	22,386	0.05020626%	22,758	0.04571228%	13,634	(19,078)
2570	Port of St Helens	3,884	0.00871065%	3,803	0.00763967%	2,365	(3,188)
2571	Crystal Springs Water District	1,443	0.00323531%	1,746	0.00350648%	879	(1,463)
2572	Local Government Personnel Institute	1,543	0.00346071%	2,166	0.00435044%	940	(1,816)
2573	Goshen Fire District	161	0.00036140%	223	0.00044720%	98	(187)
2575	Jefferson County Rural Fire Protection District 1	1,526	0.00342133%	1,909	0.00383381%	929	(1,600)
2576	Depoe Bay Rural Fire Protection District	2,112	0.00473774%	3,428	0.00688536%	1,287	(2,874)
2579	La Pine Rural Fire Protection District	9,435	0.02115934%	9,933	0.01995075%	5,746	(8,326)
2580	Marion County Fire District 1	18,777	0.04211150%	18,605	0.03736967%	11,436	(15,596)
2581	Port of Umatilla	725	0.00162528%	780	0.00156760%	441	(654)
2582	Talent Irrigation District	2,790	0.00625631%	3,101	0.00622788%	1,699	(2,599)
2585	Rogue River Valley Irrigation District	1,309	0.00293642%	1,432	0.00287692%	797	(1,201)
2587	Tualatin Valley Irrigation District	960	0.00215267%	1,335	0.00269088%	585	(1,119)
2588	Clatskanie Rural Fire Protection District	4,101	0.00919589%	4,236	0.00850945%	2,498	(5,551)
2589	West Slope Water District	2,001	0.00448720%	2,416	0.00485191%	1,219	(2,025)
2590	Redmond Fire & Rescue	20,369	0.04568219%	21,079	0.04234038%	12,406	(17,670)
2592	Medford Irrigation District	1,836	0.00411712%	1,401	0.00281351%	1,118	(1,174)
2594	Metro	277,066	0.62139293%	300,544	0.60367796%	168,747	(251,939)
2595	Canby Fire District	8,766	0.01966060%	8,926	0.01792873%	5,339	(7,482)
2596	Bend Parks & Recreation	33,103	0.07424181%	37,411	0.07514517%	20,161	(31,361)
2597	Mapleton Water District	339	0.00076115%	385	0.00077404%	207	(323)
2598	Marion County Housing Authority	3,136	0.00703228%	3,337	0.00670269%	1,910	(2,797)
2599	South Suburban Sanitary District	3,375	0.00757007%	3,505	0.00704000%	2,056	(2,938)
2600	Winston-Dillard Water District	1,950	0.00437291%	2,074	0.00416629%	1,188	(1,739)
2601	Baker Valley Irrigation District	327	0.00073316%	353	0.00070854%	199	(296)
2602	Aumsville Rural Fire Protection District	914	0.00204928%	729	0.00146416%	557	(611)
2603	Corbett Water District	980	0.00219763%	940	0.00188740%	597	(788)
2604	Netarts-Oceanside Sanitary District	1,499	0.00332366%	1,649	0.00331153%	913	(1,382)
2605	Scio Fire District	595	0.00133467%	645	0.00129620%	362	(541)
2606	West Valley Housing Authority	4,123	0.00924752%	4,364	0.00876542%	2,511	(3,658)
2607	Hoodland Fire District 74	4,728	0.01060365%	5,205	0.01045449%	2,880	(4,363)
2608	Gaston Rural Fire Protection District	599	0.00134251%	690	0.00138685%	365	(579)
2610	Turner Fire District	1,832	0.00410970%	2,154	0.00432708%	1,116	(1,806)
2612	Community Services Consortium	16,575	0.03717362%	18,903	0.03796876%	10,095	(15,846)
2613	Polk Soil & Water Conservation District	861	0.00193032%	1,017	0.00204317%	524	(853)
2617	Clean Water Services	126,256	0.28316064%	140,760	0.28273209%	76,896	(117,996)
2618	Estacada Cemetery District	200	0.00044871%	242	0.00048665%	122	(203)
2620	Jackson County Fire District 4	1,392	0.00312167%	2,348	0.00471718%	848	(1,969)
2623	Evans Valley Fire District 6	439	0.00098385%	478	0.00095942%	267	(400)
2624	Klamath Vector Control	291	0.00065166%	334	0.00067122%	177	(280)
2625	Port of Newport	3,301	0.00740339%	3,591	0.00721306%	2,010	(3,010)
2626	Tillamook Peoples Utility District	33,730	0.07564784%	35,699	0.07170507%	20,543	(29,925)
2628	McKenzie Fire And Rescue	1,691	0.00379167%	1,850	0.00371610%	1,030	(1,551)
2630	Sheridan Fire District	1,593	0.00357179%	1,804	0.00362274%	970	(1,512)
2631	Arch Cape Water-Sanitary District	496	0.00111335%	576	0.00115596%	302	(482)
2633	Port of Cascade Locks	2,258	0.00506321%	2,268	0.00455474%	1,375	(1,901)
2637	Northeast Oregon Housing Authority	3,591	0.00805303%	3,668	0.00736688%	2,187	(3,074)
2638	North Douglas County Fire and EMS	888	0.00199244%	1,274	0.00255942%	541	(1,068)
2641	Suburban East Salem Water District	1,543	0.00346143%	1,699	0.00341344%	940	(1,425)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

44,587,963 100.000000% 49,785,502 100.000000% 27,156,243 (41,734,096)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2642	Dexter Rural Fire Protection District	178	0.00039863%	158	0.00031796%	108	(133)
2643	Sweet Home Cemetery	484	0.00108491%	581	0.00116797%	295	(487)
2644	Lakeside Water District	731	0.00163943%	836	0.00167989%	445	(701)
2645	Chiloquin Agency Lake Rural Fire Protection District	434	0.00097365%	521	0.00104557%	264	(436)
2646	Keno Rural Fire Protection District	745	0.00167142%	1,310	0.00263042%	454	(1,098)
2647	Crooked River Ranch Rural Fire Protection District	1,164	0.00261147%	1,595	0.00320467%	709	(1,337)
2648	Black Butte Ranch Rural Fire Protection District	3,522	0.00789816%	3,639	0.00730956%	2,145	(3,051)
2649	Colton Fire Department	465	0.00104275%	324	0.00065093%	283	(272)
2650	Pleasant Hill Fire Department	230	0.00051646%	251	0.00050509%	140	(211)
2651	Imbler Rural Fire Protection District	134	0.00030154%	99	0.00019958%	82	(83)
2652	The Oregon Consortium	1,169	0.00262266%	-	0.00000000%	712	0
2653	Umatilla Fire Department	556	0.00124686%	366	0.00073582%	339	(307)
2657	Mid-Willamette Valley Senior Service Agency	49,845	0.11179048%	57,755	0.11600789%	30,358	(48,415)
2659	Silverton Fire District	1,979	0.00443819%	2,087	0.00419243%	1,205	(1,750)
2660	Tualatin Valley Fire & Rescue	239,407	0.53693204%	281,240	0.56490398%	145,811	(235,757)
2663	Metropolitan Area Communications Commission	3,975	0.00891534%	4,301	0.00863999%	2,421	(3,606)
2664	Applegate Valley Rural Fire Protection District 9	2,514	0.00563872%	2,380	0.00477995%	1,531	(1,995)
2669	Roseburg Urban Sanitary Authority	4,538	0.01017770%	4,990	0.01002326%	2,764	(4,183)
2671	Columbia 911 Communications District	6,047	0.01356198%	6,111	0.0127556%	3,683	(5,123)
2672	Rockwood Water PUD	5,884	0.01319652%	7,034	0.01412881%	3,584	(5,897)
2673	Port Orford Library	205	0.00045956%	284	0.00056962%	125	(238)
2674	Nestucca Rural Fire District	1,033	0.00231589%	1,286	0.00258344%	629	(1,078)
2675	Salmon Harbor-Douglas County	1,838	0.00412109%	2,350	0.00471973%	1,119	(1,970)
2676	Woodburn Fire District	6,328	0.01419116%	6,618	0.01329333%	3,854	(5,548)
2678	Central Oregon Regional Housing Authority	4,229	0.00948494%	4,956	0.00995551%	2,576	(4,155)
2679	Columbia River Public Utility District	21,497	0.04821362%	19,645	0.03945908%	13,093	(16,468)
2681	Cloverdale Rural Fire Protection District	629	0.00141007%	692	0.00139004%	383	(580)
2684	Parkdale Fire District	532	0.00119218%	618	0.00124050%	324	(518)
2685	Oregon Community College Association	2,557	0.00573549%	2,659	0.00534156%	1,558	(2,229)
2686	Weston Cemetery	116	0.00025915%	62	0.00012467%	70	(52)
2687	Columbia Drainage Vector Control District	593	0.00132980%	707	0.00142019%	361	(593)
2688	Polk County Fire District 1	5,368	0.01203865%	5,109	0.01026267%	3,269	(4,283)
2689	Redmond Area Park & Recreation District	3,418	0.0076602%	3,661	0.00735389%	2,082	(3,069)
2692	Siuslaw Public Library	1,771	0.00397100%	1,886	0.00378867%	1,078	(1,581)
2694	Philomath Fire Department	1,030	0.00230988%	1,600	0.00321423%	627	(1,341)
2695	Washington County Consolidated Communications Agency	31,030	0.06959268%	33,406	0.06710024%	18,899	(28,004)
2696	Stayton Fire District	2,194	0.00492128%	2,126	0.00427112%	1,336	(1,783)
2698	Halsey Shedd Rural Fire Protection District	706	0.00158401%	556	0.00111655%	430	(466)
2699	Chetco Library Board	1,045	0.00234406%	1,108	0.00222593%	637	(929)
2700	Lowell Rural Fire Protection District	-	0.00000000%	219	0.00043902%	0	(183)
2701	Sisters-Camp Sherman Rural Fire Protection District	4,844	0.01086329%	5,268	0.01058113%	2,950	(4,416)
2702	Banks Fire District 13	897	0.00201104%	1,255	0.00252051%	546	(1,052)
2705	Lebanon Fire District	14,631	0.03281352%	15,020	0.03016954%	8,911	(12,591)
2707	Olatkanie Library	398	0.0008943%	462	0.00092716%	236	(387)
2709	Scappoose Public Library	624	0.00139988%	668	0.00134208%	380	(560)
2710	Klamath County Emergency Communications District	2,919	0.00654690%	3,136	0.00629866%	1,778	(2,629)
2712	Jefferson County EMS	2,165	0.0048546%	2,679	0.00538173%	1,319	(2,246)
2713	Port of Tillamook Bay	3,772	0.00846051%	3,737	0.00750598%	2,298	(3,133)
2714	Winchester Bay Sanitary District	735	0.00164939%	734	0.00147439%	448	(615)
2715	Jackson County Fire District 3	30,466	0.06832694%	31,577	0.06342664%	18,555	(26,471)
2716	Neskowin Water District	799	0.00179252%	832	0.00167167%	487	(698)
2717	Ice Fountain Water District	1,448	0.00324834%	1,652	0.00331888%	882	(1,385)
2718	Curry Library	599	0.00134417%	684	0.00137474%	365	(574)
2721	Klamath Housing Authority	1,925	0.00431773%	2,421	0.00486334%	1,173	(2,030)
2722	Tillamook 9-1-1	2,685	0.00602111%	2,971	0.00596688%	1,635	(2,490)
2724	Nehalem Bay Wastewater Agency	1,606	0.00360138%	1,931	0.00387928%	978	(1,619)
2725	West Valley Fire District	2,589	0.00580746%	2,646	0.00531412%	1,577	(2,218)
2726	Yamhill Communications Agency	3,947	0.00885154%	4,659	0.00935889%	2,404	(3,906)
2728	Baker County Library District	2,379	0.00533456%	2,398	0.00481741%	1,449	(2,011)
2729	Douglas County Fire District 2	27,456	0.06157662%	21,750	0.04368661%	16,722	(18,232)
2731	Canby Utility Board	7,822	0.01754209%	8,307	0.01668490%	4,764	(6,963)
2732	Umatilla County Special Library District	764	0.00171360%	799	0.00160535%	465	(670)
2733	Wiard Memorial Park District	144	0.00032338%	27	0.00005383%	88	(22)
2734	Seal Rock Water District	2,172	0.00487098%	2,357	0.00473451%	1,323	(1,976)
2739	Scappoose Rural Fire Protection District	7,137	0.01600685%	8,606	0.01728535%	4,347	(7,214)
2740	Neskowin Regional Sanitary Authority	855	0.00191729%	732	0.00146960%	521	(613)
2741	Port of Garibaldi	1,469	0.00329522%	1,925	0.00386697%	895	(1,614)
2742	Amity Fire District	469	0.00105250%	462	0.00098954%	286	(413)
2743	Douglas Soil & Water Conservation District	500	0.00112089%	621	0.00124691%	304	(520)
2745	Clackamas County Fire District	125,229	0.28085910%	136,980	0.27514024%	76,271	(114,827)
2747	Salem Housing Authority	9,556	0.02143146%	11,021	0.02213681%	5,820	(9,239)
2749	Black Butte Ranch Police	1,845	0.00413856%	1,997	0.00401165%	1,124	(1,674)
2752	Mist-Birkenfeld Rural Fire Protection District	698	0.00156567%	813	0.0016332%	425	(682)
2753	Linn-Benton Housing Authority	5,519	0.01237780%	5,590	0.01122803%	3,361	(4,686)
2754	Western Lane Ambulance District	5,861	0.01314586%	6,564	0.01318378%	3,570	(5,502)
2757	City of Stayton	4,377	0.00981693%	4,719	0.00947858%	2,666	(3,956)
2758	Mohawk Valley Rural Fire District	365	0.00081926%	485	0.00097390%	222	(406)
2760	Knappa Svensen Burnside Rural Fire Protection District	711	0.00159050%	783	0.00157285%	433	(656)
2761	Clackamas River Water	13,834	0.03102631%	14,924	0.02997652%	8,426	(12,510)
2763	Junction City Fire Department	1,322	0.00296414%	1,223	0.00245594%	805	(1,025)
2765	Green Sanitary	1,448	0.00324736%	1,542	0.00309699%	882	(1,293)
2766	Southwest Lincoln County Water District	1,492	0.00334566%	1,486	0.00298420%	909	(1,245)
2767	Springfield Utility Board	484	0.00108482%	397	0.00079704%	295	(333)
2768	Lake County Library District	573	0.00128544%	667	0.00134055%	349	(559)
2771	Harbor Water PUD	1,782	0.00399754%	1,797	0.00360904%	1,086	(1,506)
2772	Umatilla County Soil & Water District	239	0.00053647%	184	0.00037027%	146	(155)
2773	Housing Authority of Jackson County	12,422	0.02785900%	13,895	0.02791017%	7,565	(11,648)
2774	Oregon Trail Library District	505	0.00113356%	678	0.00136269%	308	(569)
2776	Rainier Cemetery District	202	0.00045335%	211	0.00042285%	123	(176)
2777	City of Newberg	32,164	0.07213528%	22,751	0.04569772%	19,589	(19,072)
2778	Mulino Water District 23	314	0.00070402%	336	0.00067570%	191	(282)
2779	Brownsville Rural Fire Protection District	442	0.00099152%	469	0.00094154%	269	(393)
2780	Nehalem Bay Health District	90	0.00020239%	94	0.00018951%	55	(79)
2781	North Bend Coos-Curry Housing Authority	1,724	0.00386672%	2,160	0.00433817%	1,050	(1,810)
2782	Millington Rural Fire Protection District	285	0.00063939%	316	0.00063412%	174	(265)
2783	Tillamook Fire District	1,353	0.00303508%	1,428	0.00286853%	824	(1,197)
2784	Eisenschmidt Pool	890	0.00199715%	937	0.00188225%	542	(786)
2785	Fern Ridge Community Library	812	0.00182007%	943	0.00189435%	494	(791)
2786	Seal Rock Rural Fire Protection District	115	0.00025875%	266	0.00053393%	70	(223)
2788	Port of Hood River	5,678	0.01273510%	6,170	0.01239343%	3,458	(5,172)
2789	Farmers Irrigation District	2,518	0.00564634%	2,369	0.00475795%	1,533	(1,986)
2790	Silver Falls Library District	2,070	0.00464154%	2,511	0.00504334%	1,260	(2,105)
2792	North Wasco County Parks And Recreation District	1,494	0.00335052%	1,523	0.00305916%	910	(1,277)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

		44,587,963	100.000000%	49,785,502	100.000000%	27,156,243	(41,734,096)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2793	North Lincoln Fire & Rescue District 1	3,000	0.00672814%	2,310	0.00463978%	1,827	(1,936)
2794	Siuslaw Rural Fire Protection District 1	2,670	0.00598861%	2,918	0.00586046%	1,626	(2,446)
2796	West Side Rural Fire Protection District	646	0.00144871%	701	0.00140822%	393	(588)
2797	Vernonia Fire	347	0.00077922%	542	0.00108819%	212	(454)
2798	Fairview Water District	264	0.00059173%	263	0.00052899%	161	(221)
2799	Sublimity Fire District	473	0.00106154%	511	0.00102632%	288	(428)
2801	Coburg Rural Fire Protection District	624	0.00140056%	688	0.00138102%	380	(576)
2802	Rural Road Assessment District 3	827	0.00185472%	997	0.00200347%	504	(836)
2803	Southwestern Polk County Rural Fire Protection District	170	0.00038102%	183	0.00036756%	103	(153)
2804	Aurora Rural Fire Protection District	1,306	0.00292875%	1,376	0.00276426%	795	(1,154)
2806	Multnomah County Rural Fire Protection District 14	250	0.00056094%	264	0.00053100%	152	(222)
2809	Juntura Road District 4	1	0.00000276%	-	0.00000000%	1	0
2810	Sutherlin Water Control District	247	0.00055300%	265	0.00053315%	150	(223)
2811	Mid-Columbia Center For Living	25,254	0.05663789%	30,128	0.06051573%	15,381	(25,256)
2816	Odell Sanitary District	1,017	0.00228032%	1,107	0.00222261%	619	(928)
2817	Wicklup Water District	410	0.00091978%	424	0.00085133%	250	(355)
2818	Netarts Water District	667	0.00149619%	763	0.00153348%	406	(640)
2819	Harrisburg Fire and Rescue	561	0.00125738%	632	0.00126876%	341	(530)
2820	Central Oregon Coast Fire & Rescue District	1,053	0.00236234%	270	0.00054291%	642	(227)
2821	Tillamook County Soil And Water Conservation District	956	0.00214444%	1,176	0.00236207%	582	(966)
2822	Deschutes County Rural Fire Protection District 2	605	0.00135644%	639	0.00128260%	368	(535)
2823	Lyons Fire District	65	0.00014594%	-	0.00000000%	40	0
2824	Glide Fire Department	263	0.00059094%	320	0.00064191%	160	(268)
2825	Northern Oregon Corrections	14,469	0.03245131%	13,771	0.02766018%	8,813	(11,544)
2826	Wasco County Soil-Water Conservation District	1,615	0.00362111%	1,755	0.00352524%	983	(1,471)
2828	Deschutes Public Library District	20,115	0.04511336%	21,398	0.04298117%	12,251	(17,938)
2829	Hubbard Rural Fire Protection District	187	0.00041908%	428	0.00085903%	114	(359)
2830	Netarts-Oceanside Rural Fire Protection District	612	0.00137156%	596	0.00119778%	372	(500)
2833	Boardman Rural Fire Protection District	1,950	0.00437427%	2,096	0.00420982%	1,188	(1,757)
2834	Crescent Rural Fire Protection District	564	0.00126494%	970	0.00194751%	344	(813)
2835	North Clackamas County Water Commission	1,206	0.00270450%	1,259	0.00252865%	734	(1,055)
2837	NORCOM	5,699	0.01278177%	6,018	0.01208866%	3,471	(5,045)
2838	High Desert Parks & Recreation District	111	0.00024937%	121	0.00024234%	68	(101)
2839	North Morrow Vector Control District	593	0.00133038%	663	0.00133143%	361	(556)
2840	Cannon Beach Rural Fire Protection District	444	0.00099670%	580	0.00116423%	271	(486)
2841	Jefferson County Soil & Water Conservation District	909	0.00203770%	1,098	0.00220576%	553	(921)
2842	Tualatin Valley Water District	44,401	0.09958024%	48,891	0.09820267%	27,042	(40,984)
2843	Yachats Rural Fire Protection District	1,366	0.00306302%	1,361	0.00273280%	832	(1,141)
2844	Crook County Rural Fire Protection District 1	7,315	0.01640584%	8,176	0.01642332%	4,455	(6,854)
2845	Sunrise Water Authority	4,904	0.01099763%	6,848	0.01375437%	2,987	(5,740)
2846	Jefferson County Library District	862	0.00193350%	999	0.00200643%	525	(837)
2847	Sweet Home Fire and Ambulance District	4,409	0.00988792%	4,465	0.00989686%	2,685	(3,743)
2849	Lebanon Aquatic District	806	0.00180653%	968	0.00194432%	491	(811)
2850	Lake County 4-H & Extension Service	36	0.00008146%	-	0.00000000%	22	0
2851	East Umatilla County Rural Fire Protection District	384	0.00086133%	367	0.00073752%	234	(308)
2852	Ochoco Irrigation District	2,083	0.00467137%	2,289	0.00459776%	1,269	(1,919)
2853	Mill City Rural Fire Protection District	256	0.00057316%	254	0.00051113%	156	(213)
2855	Harney Hospital	41,110	0.09219923%	44,285	0.08895088%	25,038	(37,123)
2857	Sunriver Service District	8,352	0.01873086%	8,368	0.01680758%	5,087	(7,014)
2858	Nesika Beach-Ophir Water District	487	0.00109325%	323	0.00064957%	297	(271)
2859	South Lane County Fire and Rescue	8,233	0.01846536%	8,883	0.01784170%	5,014	(7,446)
2860	Coos County Airport District	3,010	0.00675093%	3,362	0.00675245%	1,833	(2,818)
2861	Mt Angel Fire District	304	0.00068207%	343	0.00068992%	185	(288)
2864	Tri-City Water and Sanitary Authority	1,670	0.00374583%	1,792	0.00359878%	1,017	(1,502)
2865	Tri-County Cooperative Weed Management Area	350	0.00078568%	408	0.00082024%	213	(342)
2867	West Multnomah Soil And Water Conservation District	2,579	0.00578387%	2,942	0.00590863%	1,571	(2,466)
2869	Nehalem Bay Fire & Rescue	924	0.00207125%	1,010	0.00202820%	562	(846)
2870	Clackamas River Water Providers	728	0.00163232%	786	0.00157789%	443	(659)
2873	Mosier Fire District	192	0.00043144%	202	0.00040634%	117	(170)
2874	Umatilla-Morrow Radio and Data District	984	0.00220640%	1,051	0.00211104%	599	(881)
2876	Oregon Municipal Electric Utilities Association	506	0.00113486%	323	0.00064880%	308	(271)
2877	Mid-Columbia Fire And Rescue V1-801	9,075	0.02035327%	8,779	0.01763315%	5,527	(7,359)
2878	Yamhill Fire Protection District	295	0.00066155%	327	0.00065609%	180	(274)
2879	LaGrande Rural Fire Protection District	367	0.00082242%	364	0.00073039%	223	(305)
2880	Oregon Health & Science University	1,544,950	3.46494858%	1,656,373	3.32701917%	940,950	(1,388,501)
2881	Lake Chinook Fire and Rescue District	156	0.00035025%	174	0.00034856%	95	(145)
2883	Lane Fire Authority	11,403	0.02557305%	13,223	0.02656076%	6,945	(11,085)
2884	North Central Public Health District	4,305	0.00965255%	5,133	0.0103073%	2,622	(4,303)
2885	Siletz Rural Fire Protection District	398	0.00089327%	419	0.00084187%	243	(351)
2886	Idanha-Detroit Rural Fire Protection District	20	0.00004515%	858	0.00172424%	12	(720)
2887	Umatilla County Fire District #1	12,901	0.02893355%	14,189	0.02846013%	7,857	(11,878)
2900	Clatsop Community College	26,006	0.05832541%	27,034	0.05430037%	15,839	(22,662)
2901	Blue Mountain Community College	48,255	0.10822459%	52,646	0.10574502%	29,390	(44,132)
2902	Treasure Valley Community College	41,908	0.09399030%	42,139	0.08464059%	25,524	(35,324)
2903	Umpqua Community College	52,252	0.11718900%	56,599	0.11368653%	31,824	(47,446)
2904	Lane Community College	221,335	0.49640021%	232,255	0.46651118%	134,804	(194,694)
2905	Mt Hood Community College	175,493	0.39358820%	199,890	0.40150213%	106,884	(167,563)
2906	Klamath Community College	24,866	0.05576729%	28,706	0.05765896%	15,144	(24,063)
2908	Clackamas Community College	122,826	0.27546912%	137,187	0.27555623%	74,807	(115,001)
2910	Linn-Benton Community College	120,664	0.27062091%	131,619	0.26437231%	73,490	(110,333)
2918	Portland Community College	593,338	1.33071417%	644,486	1.29452634%	361,372	(540,259)
2919	Chemeketa Community College	214,833	0.48181831%	233,760	0.46953425%	130,844	(195,956)
2922	Rogue Community College	95,089	0.21326179%	102,551	0.20598489%	57,914	(85,966)
2995	Oregon Coast Community College	8,762	0.01965203%	10,221	0.02053072%	5,337	(8,568)
2996	Columbia Gorge Community College	20,883	0.04683573%	23,307	0.04681413%	12,719	(19,537)
2997	Tillamook Bay Community College	7,742	0.01736238%	8,843	0.01776138%	4,715	(7,413)
2998	Southwestern Community College	47,657	0.10688360%	51,569	0.10358230%	29,026	(43,229)
2999	Central Oregon Community College	104,881	0.23522268%	110,126	0.22120050%	63,878	(92,316)
3003	Baker School District 5J	41,777	0.09369486%	45,974	0.09234427%	25,444	(38,539)
3008	Huntington School District 16J	2,275	0.00510151%	2,725	0.00547254%	1,385	(2,284)
3016	Burnt River High School	2,146	0.00481390%	2,148	0.00431485%	1,307	(1,801)
3027	Pine-Eagle School District 61	5,237	0.01174561%	6,049	0.01214996%	3,190	(5,071)
3037	Alsea School	4,741	0.01063395%	5,437	0.01092015%	2,858	(4,557)
3039	Conwell School District 509J	154,886	0.34737142%	169,479	0.34041752%	94,333	(142,070)
3043	Philomath School District 17J	29,856	0.06585800%	33,848	0.06798734%	18,184	(28,374)
3075	West Linn School District	210,901	0.47299889%	260,038	0.52231769%	128,449	(217,984)
3116	Colton School District 53	13,290	0.02980582%	14,461	0.02904562%	8,094	(12,122)
3122	Oregon City School District 62	187,117	0.41965792%	201,590	0.40491730%	113,963	(168,989)
3160	Gladstone School District 115	43,624	0.09783865%	44,120	0.08862020%	26,569	(36,985)
3179	Clatsop County School District 1C	44,436	0.09965903%	48,868	0.09815743%	27,064	(40,965)
3186	Jewell School District 8	7,168	0.01607624%	7,679	0.01542349%	4,366	(6,437)
3187	Seaside Schools	40,689	0.09125582%	44,906	0.09019815%	24,782	(37,643)
3195	Warrenton-Hammond School District	22,363	0.05015407%	25,300	0.05081841%	13,620	(21,209)



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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

		44,587,963	100.000000%	49,785,502	100.000000%	27,156,243	(41,734,096)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
3230	Vernonia School District	14,574	0.03268687%	14,694	0.02951440%	8,877	(12,318)
3241	Coquille School District 8	20,370	0.04568471%	23,655	0.04751409%	12,406	(19,830)
3242	Coos Bay School District 9	59,906	0.13435554%	64,777	0.13011306%	36,486	(54,301)
3245	North Bend Public Schools	46,420	0.10410841%	50,238	0.10090948%	28,272	(42,114)
3252	Powers School District	3,453	0.00774418%	4,056	0.00814599%	2,103	(3,400)
3257	Myrtle Point School District 41	15,650	0.03509817%	15,809	0.03175463%	9,531	(13,253)
3264	Bandon School District	15,079	0.03381949%	16,873	0.03389079%	9,184	(14,144)
3274	Crook County School District	66,086	0.14821401%	71,049	0.14271016%	40,249	(59,559)
3275	Port Orford-Langlois School District 2Cj	6,939	0.01556274%	7,599	0.01526278%	4,226	(6,370)
3283	Brookings-Harbor School District 17C	34,888	0.07824639%	38,846	0.07802691%	21,249	(32,564)
3288	Central Curry School District 1	9,868	0.02213122%	11,150	0.02239513%	6,010	(9,346)
3291	Bend-La Pine Public Schools	394,714	0.88524896%	433,280	0.87029331%	240,400	(363,209)
3296	Sisters School District	25,452	0.05708202%	28,335	0.05691412%	15,501	(23,753)
3307	Oakland School District	11,452	0.02568426%	12,895	0.02590142%	6,975	(10,810)
3310	Roseburg Public Schools	126,261	0.28317181%	134,133	0.26942259%	76,899	(112,441)
3316	Glide School District 12	16,241	0.03642418%	18,149	0.03645497%	9,891	(15,214)
3318	Days Creek School District 15	4,863	0.01090727%	5,484	0.01101437%	2,962	(4,597)
3319	South Umpqua School District	29,337	0.06579566%	32,142	0.06456119%	17,868	(26,944)
3320	Camas Valley School District 21	5,200	0.01168344%	5,707	0.01146372%	3,167	(4,784)
3321	North Douglas School District 22	7,677	0.01721821%	7,729	0.01552360%	4,676	(6,479)
3324	Yoncalla School District 32	6,282	0.01408867%	6,124	0.01230027%	3,826	(5,133)
3325	Elkton School District 34	5,381	0.01206808%	5,878	0.01180663%	3,277	(4,927)
3335	Riddle School District	9,122	0.02045826%	9,767	0.01961868%	5,556	(8,188)
3338	Glendale 77	6,879	0.01542811%	7,394	0.01485147%	4,190	(6,198)
3349	Winston-Dillard Schools	26,075	0.05847903%	26,951	0.05413458%	15,881	(22,593)
3353	Sutherlin School District 130	31,038	0.06961054%	34,694	0.06986770%	18,904	(29,084)
3361	Arlington Public Schools	4,519	0.01013475%	5,149	0.01034265%	2,752	(4,316)
3364	Condon Admin School District 25J	3,169	0.00710829%	3,561	0.00715228%	1,930	(2,985)
3370	Prairie City School District 4	4,130	0.00926160%	4,221	0.00847747%	2,515	(3,538)
3372	Monument School District 8	2,346	0.00526050%	2,552	0.00512659%	1,429	(2,140)
3375	Dayville School District 16J	2,664	0.00597498%	2,625	0.00527172%	1,623	(2,200)
3376	Long Creek Schools	1,670	0.00374579%	1,967	0.00395173%	1,017	(1,649)
3394	Crane Elementary School	1,129	0.00253295%	1,404	0.00282092%	688	(1,177)
3395	Pine Creek School	135	0.00030253%	176	0.00035334%	82	(147)
3396	Diamond School District 7	507	0.00113717%	198	0.00039670%	309	(166)
3397	Suntex School District	492	0.00110371%	441	0.00088488%	300	(369)
3398	Drewsey School	119	0.00026696%	216	0.00043479%	72	(181)
3399	Frenchglen School District	472	0.00105795%	506	0.00101686%	287	(424)
3405	Fields-Trout Creek 33	491	0.00110045%	622	0.00124848%	299	(521)
3407	Crane Union High School	2,387	0.00535396%	2,849	0.00572239%	1,454	(2,388)
3409	Hood River County School District	101,393	0.22740027%	110,539	0.22203091%	61,753	(92,663)
3414	City of Phoenix School District	53,342	0.11963301%	57,132	0.11475678%	32,488	(47,893)
3415	Ashland Public Schools	66,363	0.14883515%	70,957	0.14252495%	40,418	(59,481)
3416	Central Point School District 6	94,862	0.21275666%	105,623	0.21256086%	57,775	(86,541)
3417	Eagle Point School District 9	83,238	0.18668343%	90,839	0.18246007%	50,696	(76,148)
3424	Rogue River School District	16,083	0.03606973%	19,138	0.03844079%	9,795	(16,043)
3432	Prospect School District	5,130	0.01150485%	5,939	0.01192984%	3,124	(4,979)
3439	Butte Falls School District	5,093	0.01142344%	5,623	0.01129522%	3,102	(4,714)
3440	Pinehurst School	465	0.00104214%	559	0.00112368%	283	(469)
3445	Culver School District 4	17,013	0.03815626%	17,541	0.03523261%	10,362	(14,704)
3446	Ashwood School	141	0.00031363%	150	0.00030200%	86	(126)
3447	Madras School District	78,229	0.17544888%	86,088	0.17291765%	47,645	(72,166)
3451	Black Butte School District	725	0.00162501%	701	0.00140764%	441	(587)
3454	Grants Pass School District	151,323	0.33938041%	165,302	0.33202907%	92,163	(138,569)
3456	Klamath County School District	140,726	0.31561393%	157,332	0.31602022%	85,709	(131,888)
3457	Klamath Falls City Schools	77,611	0.17406173%	82,510	0.16573184%	47,269	(69,167)
3461	Lake County School District 7	18,846	0.04226605%	19,784	0.03973812%	11,478	(16,584)
3462	Paisley School District	3,282	0.00736057%	4,060	0.00815404%	1,999	(3,403)
3463	North Lake School District 14	5,741	0.01287675%	6,232	0.01251764%	3,497	(5,224)
3464	Plush School District	429	0.00096176%	465	0.00093365%	261	(390)
3465	Adel School District 21	412	0.00092330%	429	0.00086180%	251	(360)
3470	Pleasant Hill School District	19,102	0.04284150%	20,514	0.04120545%	11,634	(17,197)
3473	Eugene School District 4J	412,857	0.92593927%	446,374	0.89659388%	251,540	(374,185)
3487	Springfield School District 19	247,788	0.55572855%	299,537	0.60165955%	150,915	(251,096)
3494	Fern Ridge School District	28,137	0.06310376%	29,413	0.05908003%	17,137	(24,657)
3498	Mapleton School District	5,978	0.01340730%	6,163	0.01237870%	3,641	(5,166)
3502	Creswell School District 40	27,715	0.06215761%	29,207	0.05876699%	16,880	(24,534)
3506	South Lane School District	72,728	0.16311227%	76,267	0.15307091%	44,295	(63,883)
3510	Bethel School District	130,292	0.04371306%	139,697	0.28099589%	79,354	(117,105)
3517	Crow-Applegate-Lorane District 66	8,294	0.01860080%	9,318	0.01871679%	5,051	(7,811)
3519	McKenzie School District	7,342	0.01648536%	7,134	0.01432861%	4,471	(5,980)
3520	Junction City School District 69	34,097	0.07647234%	38,366	0.07706348%	20,767	(32,162)
3522	Lowell School District	7,083	0.01588509%	8,430	0.01693248%	4,314	(7,067)
3524	Oakridge School District	13,082	0.02933882%	14,156	0.02843310%	7,967	(11,866)
3527	Marcola School District 79	5,893	0.01321567%	6,708	0.01347300%	3,589	(5,623)
3533	Triangle Lake Schools	6,907	0.01549035%	7,361	0.01478489%	4,207	(6,170)
3537	Siuslaw School District 97J	33,084	0.07419837%	36,327	0.07296789%	20,149	(30,452)
3579	Lincoln County School District	99,387	0.22290171%	109,923	0.22079277%	60,532	(92,146)
3615	Central Linn School District 552C	16,399	0.03677791%	17,920	0.03599371%	9,987	(15,022)
3618	Sweet Home School District 55	49,096	0.11011135%	52,859	0.10617334%	29,902	(44,310)
3647	Scio School District 95C	13,363	0.02996950%	17,606	0.03536375%	8,139	(14,759)
3665	Santiam Canyon School District	12,254	0.02748349%	14,146	0.02841387%	7,463	(11,858)
3684	Ontario School District 8C	59,143	0.13264259%	62,741	0.12602338%	36,021	(52,595)
3687	Juntura Grade School	380	0.00085171%	337	0.00067690%	231	(282)
3694	Nyssa School District 26	26,915	0.06036369%	29,711	0.05967731%	16,393	(24,906)
3696	Annex Elementary School	1,110	0.00248879%	1,395	0.00280268%	676	(1,170)
3707	Adrian School District 61	7,185	0.01611451%	8,140	0.01634974%	4,376	(6,823)
3709	Harper School District 66	3,306	0.00741456%	4,090	0.00821500%	2,014	(3,428)
3712	W W Jones School	422	0.00094568%	478	0.00096028%	257	(401)
3729	Jefferson School District 14Cj	21,940	0.04920640%	24,396	0.04900218%	13,363	(20,451)
3730	North Marion School District 15	46,362	0.10397918%	48,007	0.09642835%	28,237	(40,243)
3735	Salem-Keizer Public Schools	1,048,215	2.35089275%	1,155,823	2.32160461%	638,414	(968,900)
3750	St Paul School District	6,639	0.01488927%	8,186	0.01644350%	4,043	(6,863)
3780	Mt Angel School District 91	19,491	0.04371299%	20,303	0.04078177%	11,871	(17,020)
3786	Woodburn School District	141,334	0.31697891%	149,433	0.30015331%	86,080	(125,266)
3809	Morrow County Schools	49,820	0.11173408%	55,465	0.11140699%	30,343	(46,495)
3818	Portland Public Schools	1,464,477	3.28446752%	1,575,420	3.16441448%	891,938	(1,320,639)
3820	Parkrose School District	76,852	0.17236129%	81,674	0.16405089%	46,807	(68,465)
3824	Reynolds School District	303,040	0.67964475%	311,106	0.62489211%	184,566	(260,793)
3842	Corbett School District 39	25,714	0.05767113%	27,877	0.05599488%	15,661	(23,369)
3843	David Douglas School District	332,943	0.74671079%	363,143	0.72941507%	202,779	(304,415)
3847	Riverdale School	19,919	0.04467421%	22,296	0.04478394%	12,132	(18,690)
3850	Dallas School District	67,173	0.15065387%	74,026	0.14869076%	40,912	(62,055)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

		44,587,963	100.000000%	49,785,502	100.000000%	27,156,243	(41,734,096)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
3859	Central School District 13J	73,920	0.16578373%	81,678	0.16405953%	45,021	(68,469)
3865	Perrydale School District 21	6,626	0.01485995%	7,289	0.01464155%	4,035	(6,111)
3887	Falls City School District	4,700	0.01053986%	5,159	0.01036231%	2,862	(4,325)
3902	Tillamook Public Schools	44,809	0.10049506%	50,119	0.10066909%	27,291	(42,013)
3920	Neah-Kah-Nie School District	25,661	0.05755145%	26,945	0.05412130%	15,629	(22,587)
3927	Echo School District	7,415	0.01662931%	8,245	0.01656068%	4,516	(6,911)
3928	Umatilla School District 6R	27,323	0.06127809%	28,360	0.05696520%	16,641	(23,774)
3931	Pendleton School District 16R	72,559	0.16273199%	80,347	0.16138729%	44,192	(67,354)
3935	Athena-Weston School District 29R]	14,433	0.03236950%	14,173	0.02846807%	8,790	(11,881)
3942	Stanfield School District	10,778	0.02417316%	12,273	0.02465129%	6,565	(10,288)
3944	Ukiah School	1,755	0.00393635%	1,897	0.00380960%	1,069	(1,590)
3957	Helix School District	4,108	0.00921329%	4,528	0.00909542%	2,502	(3,796)
3958	Pilot Rock School District 2R	8,428	0.01890207%	8,929	0.01793434%	5,133	(7,485)
3965	La Grande Public Schools	42,765	0.09591252%	48,373	0.09716367%	26,046	(40,550)
3966	Union County School District	7,501	0.01682311%	8,499	0.01707186%	4,569	(7,125)
3967	North Powder School District	5,522	0.01238424%	6,813	0.01368569%	3,363	(5,712)
3969	Imbler School District	8,026	0.01800138%	8,369	0.01681009%	4,888	(7,016)
3970	Cove School District	6,846	0.01535428%	7,183	0.01442816%	4,170	(6,021)
3973	Elgin School District 23	9,199	0.02063108%	8,780	0.01783489%	5,603	(7,360)
3986	Joseph School District 6	6,982	0.01565826%	7,838	0.01574436%	4,252	(6,571)
3990	Wallowa School	6,206	0.01391858%	5,706	0.01146081%	3,780	(4,783)
3993	Enterprise School District 21	8,478	0.01901352%	9,113	0.01830329%	5,163	(7,639)
4003	Troy School District 54	214	0.00047914%	229	0.00045991%	130	(192)
4012	Dufur Schools	7,723	0.01732024%	8,803	0.01768097%	4,704	(7,379)
4034	Gaston Public Schools	13,627	0.03056197%	14,775	0.02967748%	8,299	(12,386)
4035	Banks School District	21,327	0.04783076%	22,197	0.04458529%	12,989	(18,607)
4062	Beaverton School District	1,065,164	2.38890380%	1,214,042	2.43854589%	648,737	(1,017,705)
4109	Spray School District 1	2,405	0.00539361%	1,658	0.00333105%	1,465	(1,390)
4114	Fossil School District 21J	5,757	0.01291147%	6,789	0.01363690%	3,506	(5,691)
4135	Newberg School District 29Jt	127,694	0.28638693%	140,126	0.28145857%	77,772	(117,464)
4142	McMinnville Schools	148,053	0.33204603%	161,593	0.32457775%	90,171	(135,460)
4144	Sheridan School District 48J	18,285	0.04100804%	19,902	0.03997588%	11,136	(16,684)
4166	Yamhill-Carlton School District 1	22,516	0.05049713%	23,360	0.04692226%	13,713	(19,583)
4219	Grant County Education Service District	2,990	0.00670549%	2,992	0.00601077%	1,821	(2,509)
4220	Jefferson County Education Service District	4,476	0.01003773%	4,581	0.00920161%	2,726	(3,840)
4223	InterMountain Education Service District	41,679	0.09347530%	46,353	0.09310526%	25,384	(38,857)
4224	Wallowa County Region 18	4,138	0.00927968%	4,961	0.00996451%	2,520	(4,159)
4226	North Central Education Service District	2,719	0.00609891%	3,183	0.00639295%	1,656	(2,668)
4232	South Coast Education Service District Region 7	20,693	0.04640860%	21,436	0.04305673%	12,603	(17,969)
4237	Douglas Education Service District	40,691	0.09125974%	46,427	0.09325436%	24,783	(38,919)
4238	Multnomah Education Service District	89,221	0.20010172%	101,648	0.20417249%	54,340	(85,210)
4252	High Desert Education Service District	49,943	0.11201079%	54,589	0.10964929%	30,418	(45,761)
4254	Willamette Education Service District	69,279	0.15537566%	75,287	0.15122282%	42,194	(63,111)
4258	Hermiston School District 8R	103,276	0.2312287%	115,818	0.2326341%	62,900	(97,088)
4259	Clackamas Education Service District	64,929	0.14561894%	68,669	0.13792951%	39,545	(57,564)
4260	Greater Albany School District 8J	228,639	0.46792692%	232,662	0.46732820%	127,071	(195,035)
4268	Lake Oswego School District	159,427	0.35755650%	191,070	0.38378663%	97,099	(160,170)
4270	Silver Falls School District	85,468	0.19168297%	92,235	0.18526380%	52,054	(77,318)
4271	Malheur Education Service District Region 14	8,619	0.01933134%	10,289	0.02066614%	5,250	(8,625)
4272	Linn-Benton-Lincoln Education Service District	52,588	0.11794295%	58,082	0.11666368%	32,029	(48,689)
4273	Double O School District	209	0.00046936%	215	0.00043268%	127	(181)
4276	Lane County Education Service District	33,126	0.07429368%	38,167	0.07666350%	20,175	(31,995)
4277	Mitchell School	2,559	0.00574016%	2,527	0.00507479%	1,559	(2,118)
4279	St Helens School District 502	69,327	0.15548266%	75,811	0.15227427%	42,223	(63,550)
4280	Northwest Regional Education Service District	110,972	0.24888269%	127,330	0.25575725%	67,587	(106,738)
4286	Southern Oregon Education Service District	47,537	0.10661342%	56,402	0.11328957%	28,952	(47,280)
4288	Medford School District 549C	273,721	0.61389062%	297,548	0.59765938%	166,710	(249,428)
4291	Dayton Public Schools	23,706	0.05316708%	24,737	0.04968639%	14,438	(20,736)
4293	Lake County Education Service District	2,234	0.00501075%	2,445	0.00491133%	1,361	(2,050)
4294	Harney Education Service District Region XVII	4,861	0.01090279%	5,138	0.01031941%	2,961	(4,307)
4295	Wasco County Education Service District	6,692	0.01500746%	7,590	0.01524522%	4,075	(6,362)
4306	Amity School District	18,447	0.04137321%	19,186	0.03853805%	11,235	(16,084)
4309	Scappoose School District	46,705	0.10474888%	50,282	0.10099768%	28,446	(42,150)
4311	Redmond School District 2J	156,252	0.35043637%	168,037	0.33752220%	95,165	(140,862)
4312	Reedsport School District	12,058	0.02704380%	13,487	0.02709050%	7,344	(11,306)
4313	Forest Grove School District	149,130	0.33446188%	163,281	0.32796934%	90,827	(136,875)
4314	Willamina School District 30J	19,071	0.04277226%	21,158	0.04249830%	11,615	(17,736)
4315	John Day School District	16,945	0.03803519%	17,013	0.03417344%	10,320	(14,262)
4316	Tigard-Tualatin School District 23J	295,137	0.66192129%	325,946	0.65470073%	179,753	(273,233)
4317	Shenwood School District 88J	114,140	0.25598835%	125,128	0.25133468%	69,517	(104,892)
4320	Rainier School District 13	21,081	0.04728032%	22,708	0.04561105%	12,840	(19,035)
4321	North Clackamas School District 12	404,655	0.90754278%	457,312	0.9185656%	246,455	(383,355)
4323	Estacada School District 108	42,547	0.09542194%	46,336	0.09307031%	25,913	(38,842)
4324	Centennial School District 28	164,153	0.36815481%	177,001	0.35552680%	99,977	(148,376)
4326	Harney County School District 3	19,419	0.04355200%	21,482	0.04314943%	11,827	(18,008)
4327	Jordan Valley School District 3	2,007	0.00450151%	2,581	0.00518480%	1,222	(2,164)
4329	Gervais School District 1	26,231	0.05882964%	27,959	0.05615976%	15,976	(23,438)
4330	Vale School District 84	24,067	0.05397742%	25,578	0.05137542%	14,658	(21,441)
4331	Molalla River School District	52,922	0.11869089%	58,677	0.11786042%	32,232	(49,188)
4332	Gresham-Barlow School District 10	266,462	0.59760905%	286,498	0.57546495%	162,288	(240,165)
4333	Canby School District	110,209	0.24717148%	124,272	0.24961496%	67,122	(104,175)
4334	Cascade School District 5	49,193	0.11032720%	53,607	0.10767550%	29,961	(44,937)
4335	Milton-Freewater Unified School District 7	37,246	0.08353362%	40,571	0.08149095%	22,685	(34,009)
4336	Nestucca Valley School District 101	14,210	0.03187066%	14,391	0.02890546%	8,655	(12,063)
4337	Sherman County School District	6,629	0.01486655%	5,797	0.01164417%	4,037	(4,860)
4338	Three Rivers U J School District	98,073	0.21995374%	120,901	0.24284476%	59,731	(101,349)
4339	Lebanon Community School District	82,677	0.18542451%	93,595	0.18799718%	50,354	(78,459)
4340	Monroe School District 1J	11,040	0.02476029%	11,295	0.02268827%	6,724	(9,469)
4341	Hillsboro School District 1J	538,258	1.20718208%	586,662	1.17837875%	327,825	(491,786)
4342	North Santiam School District 29J	50,236	0.11266617%	53,596	0.10765401%	30,596	(44,928)
4343	Harrisburg School District 7	19,643	0.04405449%	20,360	0.04089636%	11,964	(17,068)
4344	South Wasco County School District 1	7,249	0.01625741%	7,506	0.01507708%	4,415	(6,292)
4345	Oregon Trail School District 46	90,377	0.20289471%	102,923	0.20673356%	55,044	(86,278)
4346	Knappa School District 4	11,697	0.02623343%	12,661	0.02543074%	7,124	(10,613)
4347	Clatskanie School District 6J	16,785	0.03764381%	19,034	0.03823248%	10,223	(15,956)
4348	Louder Charter School	741	0.00166233%	813	0.00163297%	451	(682)
4350	Ridgeline Montessori	3,335	0.00747870%	3,827	0.00768724%	2,031	(3,208)
4351	The Village School	784	0.00175783%	897	0.00180107%	477	(752)
4352	Armado Technical Institute	2,030	0.00455271%	1,618	0.00325046%	1,236	(1,357)
4354	Opal Charter School	1,469	0.00329488%	943	0.00189429%	895	(791)
4355	Three Rivers Charter School	2,722	0.00610555%	3,435	0.00690042%	1,658	(2,880)
4360	Luckiamute Valley Charter School	3,589	0.00805033%	3,753	0.00753874%	2,186	(3,146)
4362	Kings Valley Charter School	209	0.00046766%	212	0.00042615%	127	(178)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2017 Measurement Date (MD)

44,587,963 100.000000% 49,785,502 100.000000% 27,156,243 (41,734,096)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
4363	Multisensory Learning Academy	5,637	0.01264144%	6,990	0.01404009%	3,433	(5,860)
4365	Mitch Charter School	3,146	0.00705667%	3,805	0.00764295%	1,916	(3,190)
4366	Sand Ridge Charter School	4,120	0.00924034%	4,659	0.00935895%	2,509	(3,906)
4367	Arthur Academy Charter School	12,861	0.02884409%	13,427	0.02696876%	7,833	(11,255)
4369	Trillium Charter School	4,822	0.01081364%	5,301	0.01064838%	2,937	(4,444)
4370	Howard Street Charter School, Inc.	1,340	0.00300545%	1,596	0.00320547%	816	(1,338)
4371	The Lighthouse School	2,917	0.00654255%	3,299	0.00662681%	1,777	(2,766)
4373	Sheridan Japanese School Foundation	1,174	0.00263268%	1,435	0.00288331%	715	(1,203)
4374	Ione School District	6,305	0.01414106%	6,595	0.01324745%	3,840	(5,529)
4375	Eddyville Charter School	2,986	0.00669759%	3,831	0.00769523%	1,819	(3,212)
4376	Four Rivers Community School	4,220	0.00946459%	4,852	0.00974651%	2,570	(4,068)
4378	Mosier Community School	2,386	0.00535185%	3,953	0.00793988%	1,453	(3,314)
4379	Siletz Valley School	3,350	0.00751286%	3,717	0.00746577%	2,040	(3,116)
4380	The Emerson School	1,749	0.00392261%	1,951	0.00391881%	1,065	(1,635)
4381	North Wasco County School District 21	66,723	0.14964288%	67,236	0.13505040%	40,637	(56,362)
4382	Self Enhancement Inc	1,906	0.00427501%	1,601	0.00321614%	1,161	(1,342)
4383	City View Charter School	2,729	0.00612013%	2,722	0.00546742%	1,662	(2,282)
4386	Nixyaawii Community School	1,646	0.00369234%	1,695	0.00340519%	1,003	(1,421)
4388	West Lane Tech	1,464	0.00328337%	1,505	0.00302245%	892	(1,261)
4390	Oregon Connections Academy	29,584	0.06635067%	34,897	0.07009495%	18,018	(29,253)
4392	Eagleridge High School	2,773	0.00621923%	3,029	0.00608484%	1,689	(2,539)
4393	Cascade Heights Public Charter School	2,895	0.00649234%	3,351	0.00673033%	1,763	(2,809)
4395	Siletz Valley Early College Academy	1,281	0.00287353%	1,331	0.00267319%	780	(1,116)
4396	Sweet Home Charter School	1,417	0.00317866%	2,371	0.00476155%	863	(1,987)
4397	Springwater Environmental Sciences School	2,689	0.00602995%	3,071	0.00616913%	1,638	(2,575)
4400	Phoenix School	1,870	0.00419382%	2,143	0.00430437%	1,139	(1,796)
4401	Ballston Community School	1,001	0.00224552%	1,243	0.00249713%	610	(1,042)
4402	Sage Community School	782	0.00175415%	890	0.00178689%	476	(746)
4403	Portland Village School	4,710	0.01056330%	5,302	0.01064943%	2,869	(4,444)
4404	Alliance Charter Academy	6,201	0.01390828%	6,699	0.01345490%	3,777	(5,615)
4405	Forest Grove Community School	2,835	0.0063831%	3,238	0.00650390%	1,727	(2,714)
4407	Madrone Trail Public Charter School	3,020	0.00677207%	2,690	0.00540338%	1,839	(2,255)
4408	Muddy Creek Charter School	1,456	0.00326568%	1,527	0.00306654%	887	(1,280)
4409	Southwest Charter School	2,468	0.00553519%	2,761	0.00554489%	1,503	(2,314)
4410	Ace Academy	1,639	0.00367570%	-	0.00000000%	998	0
4411	Sherwood Charter School	2,768	0.00620881%	2,927	0.00587910%	1,686	(2,454)
4412	Estacada Web Academy	6,148	0.01378787%	7,173	0.01440741%	3,744	(6,013)
4418	Lewis And Clark Montessori Charter School	4,213	0.00944916%	5,800	0.01165066%	2,566	(4,862)
4419	Silvies River Web Academy	1,074	0.00240809%	1,971	0.00395846%	654	(1,652)
4420	Oregon Virtual Academy	13,228	0.02966742%	16,043	0.03222458%	8,057	(13,449)
4422	Redmond Proficiency Academy	9,562	0.02144514%	11,403	0.02290390%	5,824	(9,559)
4423	Molalla River Academy	2,341	0.00525032%	2,827	0.00567868%	1,426	(2,370)
4424	The Ivy School	2,920	0.00654937%	3,687	0.00740593%	1,779	(3,091)
4429	Clackamas Web Academy	58	0.00013033%	61	0.00012214%	35	(51)
4430	Clackamas Charter Alliance 2	332	0.00074543%	356	0.00071424%	202	(298)
4432	Renaissance Public Academy	1,062	0.00238125%	1,311	0.00263318%	647	(1,099)
4433	Powell Butte Community Charter School	2,352	0.00527512%	3,095	0.00621613%	1,433	(2,594)
4434	Logos Public Charter School	10,530	0.02361590%	11,435	0.02296815%	6,413	(9,586)
4435	Sunny Wolf Charter School	1,592	0.00356984%	2,093	0.00420410%	969	(1,755)
4436	Academy Of Arts & Academics	2,162	0.00484922%	2,594	0.00521124%	1,317	(2,175)
4437	Center for Advance Learning	3,285	0.00736811%	3,818	0.00766890%	2,001	(3,201)
4440	Sheridan Allprep Academy	1,578	0.00353930%	1,929	0.00387522%	961	(1,617)
4441	Baker Web Academy	9,778	0.02192868%	14,611	0.02934883%	5,955	(12,248)
4443	Knova Learning Oregon	4,442	0.00996130%	4,304	0.00864448%	2,705	(3,608)
4444	Bennett Pearson Academy, Inc.	1,785	0.00400431%	1,854	0.00372474%	1,087	(1,554)
4446	Coburg Community Charter School	3,604	0.00808319%	4,167	0.00836914%	2,195	(3,493)
4447	Arco Iris Spanish Immersion Charter School	3,192	0.00715879%	3,627	0.00728461%	1,944	(3,040)
4448	Gresham Barlow Web Academy	5,409	0.01213182%	5,461	0.01096859%	3,295	(4,578)
4449	Mosier Middle School	1,195	0.00267971%	2	0.00000402%	728	(2)
4450	Sauvies Island Academy	3,422	0.00767389%	3,876	0.00778614%	2,084	(3,249)
4451	River's Edge Academy Charter School	2,208	0.00495306%	2,188	0.00439409%	1,345	(1,834)
4452	South Columbia Family School	597	0.00133816%	774	0.00155481%	363	(649)
4453	Woodland Educational Initiative	1,743	0.00390879%	1,766	0.00354768%	1,061	(1,481)
4454	Le Monde Immersion Charter School	2,955	0.00662645%	3,505	0.00704040%	1,799	(2,938)
4455	Hope Chinese Charter School	2,716	0.00609099%	3,457	0.00694359%	1,654	(2,898)
4456	Insight School of Oregon Charter	2,682	0.00601404%	3,891	0.00781483%	1,633	(3,261)
4457	Oregon Virtual Education East	202	0.00045389%	307	0.00061753%	123	(258)
4458	Oregon Virtual Education West	202	0.00045389%	307	0.00061753%	123	(258)
4459	Crater Lake Charter Academy	2,286	0.00512611%	2,948	0.00592160%	1,392	(2,471)
4460	Kairos Pdx	1,232	0.00276314%	2,266	0.00455090%	750	(1,899)
4461	Mountain View Academy	1,461	0.00327748%	179	0.00035942%	890	(150)
4462	Bend International School	1,845	0.00413887%	2,938	0.00590059%	1,124	(2,463)
4463	Dallas Community School-Community Innovation Partners	954	0.00214067%	1,506	0.00302506%	581	(1,262)
4464	The Valley School Of Southern Oregon	681	0.00152696%	1,067	0.00214287%	415	(894)
4465	Bridge Educational Foundation	-	0.00000000%	645	0.00129492%	0	(540)



Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
				Changes in Assumptions	Changes in Employer Proportion			Changes in Assumptions	Changes in Employer Proportion							
1000	State Agencies	(12,891,818)	0	0	0	277,939	0	0	5,970,767	0	69,214	102,941	0	172,155		
2000	Lake County	(14,292)	0	0	0	0	0	0	6,619	1,602	77	(593)	0	(516)		
2001	Clackamas County	(603,579)	0	0	0	2,201	0	0	279,544	0	3,240	815	0	4,055		
2002	Curry County	(19,122)	0	0	0	0	0	0	8,856	921	103	(341)	0	(238)		
2003	Douglas County	(101,811)	0	0	0	0	0	0	47,153	4,391	547	(1,626)	0	(1,079)		
2004	Harney County	(16,176)	0	0	0	0	0	0	7,492	783	87	(290)	0	(203)		
2005	Jackson County	(211,214)	0	0	0	0	0	0	97,823	2,933	1,134	(1,086)	0	48		
2006	Jefferson County	(24,167)	0	0	0	0	0	0	11,193	517	130	(192)	0	(62)		
2007	Klamath County	(15,028)	0	0	0	0	0	0	6,960	1,105	81	(409)	0	(328)		
2008	Lane County	(346,943)	0	0	0	0	0	0	160,685	2,009	1,863	(744)	0	1,119		
2009	Marion County	(334,776)	0	0	0	0	0	0	155,049	5,214	1,797	(1,931)	0	(134)		
2011	Washington County	(530,146)	0	0	0	0	0	0	245,534	5,974	2,846	(2,213)	0	633		
2012	Grant County	(13,000)	0	0	0	0	0	0	6,021	598	70	(221)	0	(151)		
2013	Umatilla County	(62,886)	0	0	0	0	0	0	29,125	1,164	338	(431)	0	(93)		
2014	Linn County	(156,204)	0	0	0	0	0	0	72,345	1,197	839	(444)	0	395		
2015	Yamhill County	(106,822)	0	0	0	0	0	0	49,474	1,797	574	(666)	0	(92)		
2016	Sherman County	(10,237)	0	0	0	0	0	0	4,741	288	55	(107)	0	(52)		
2017	Columbia County	(40,241)	0	0	0	1,210	0	0	18,637	0	216	448	0	664		
2018	Coos County	(62,357)	0	0	0	0	0	0	28,880	908	335	(336)	0	(1)		
2020	Wasco County	(26,034)	0	0	0	844	0	0	12,058	0	140	312	0	452		
2021	Baker County	(20,630)	0	0	0	0	0	0	9,647	244	112	(91)	0	21		
2022	Gilliam County	(8,287)	0	0	0	0	0	0	3,838	220	44	(82)	0	(38)		
2027	Deschutes County	(252,752)	0	0	0	0	0	0	117,060	2,247	1,357	(832)	0	525		
2035	Hood River County	(29,320)	0	0	0	0	0	0	13,579	363	157	(134)	0	23		
2036	Clatsop County	(51,365)	0	0	0	0	0	0	23,790	139	276	(51)	0	225		
2037	Polk County	(68,772)	0	0	0	1,205	0	0	31,851	0	369	446	0	815		
2038	Multnomah County	(1,396,989)	0	0	0	0	0	0	647,007	13,603	7,500	(5,038)	0	2,462		
2039	Malheur County	(31,220)	0	0	0	0	0	0	14,459	1,213	168	(449)	0	(281)		
2040	Benton County	(111,432)	0	0	0	693	0	0	51,609	0	598	257	0	855		
2042	Josephine County	(60,949)	0	0	0	0	0	0	28,228	594	327	(220)	0	107		
2043	Lincoln County	(18,654)	0	0	0	0	0	0	8,639	385	100	(142)	0	(42)		
2044	Crook County	(6,395)	0	0	0	155	0	0	2,962	0	34	58	0	92		
2050	Wallowa County	(1,141)	0	0	0	0	0	0	528	34	6	(13)	0	(7)		
2099	State Judiciary	(121,962)	0	0	0	3,063	0	0	56,486	0	655	1,135	0	1,790		
2100	City of Roseburg	(44,022)	0	0	0	0	0	0	20,389	646	236	(239)	0	(3)		
2101	City of Salem	(341,930)	0	0	0	1,083	0	0	158,363	0	1,836	401	0	2,237		
2102	City of Medford	(154,394)	0	0	0	0	0	0	71,506	3,866	829	(1,432)	0	(603)		
2103	City of Albany	(113,583)	0	0	0	0	0	0	52,605	3,948	610	(1,462)	0	(852)		
2104	City of Ashland	(73,478)	0	0	0	0	0	0	34,031	1,404	394	(520)	0	(126)		
2105	City of Astoria	(25,970)	0	0	0	0	0	0	12,028	110	139	(41)	0	98		
2106	City of Beaverton	(168,603)	0	0	0	1,478	0	0	78,087	0	905	547	0	1,452		
2107	City of Bend	(178,712)	0	0	0	779	0	0	82,770	0	959	288	0	1,247		
2109	City of Canby	(24,459)	0	0	0	0	0	0	11,328	731	131	(271)	0	(140)		
2110	City of Coquille	(5,844)	0	0	0	0	0	0	2,707	306	31	(113)	0	(82)		
2111	City of Eugene	(422,740)	0	0	0	0	0	0	195,789	8,138	2,270	(3,014)	0	(744)		
2112	City of Forest Grove	(1,675)	0	0	0	717	0	0	776	0	9	265	0	274		
2113	City of Grants Pass	(58,334)	0	0	0	275	0	0	27,017	0	313	102	0	415		
2114	City of Gresham	(184,537)	0	0	0	0	0	0	85,467	2,032	991	(752)	0	239		
2115	City of Hillsboro	(249,088)	0	0	0	0	0	0	115,364	1,986	1,337	(735)	0	602		
2117	City of McMinnville	(71,532)	0	0	0	0	0	0	33,130	2,092	384	(775)	0	(391)		
2118	City of Ontario	(11,109)	0	0	0	0	0	0	5,145	733	60	(272)	0	(212)		
2119	City of Oregon City	(53,989)	0	0	0	16	0	0	25,005	0	290	6	0	296		
2120	City of Lake Oswego	(107,276)	0	0	0	0	0	0	49,684	2,777	576	(1,028)	0	(452)		
2121	City of Portland	(1,476,036)	0	0	0	0	0	0	683,617	11,733	7,925	(4,345)	0	3,580		
2122	City of Redmond	(45,596)	0	0	0	757	0	0	21,117	0	245	280	0	525		
2123	City of St Helens	(17,058)	0	0	0	429	0	0	7,900	0	92	159	0	251		
2125	City of Vernonia	(2,510)	0	0	0	72	0	0	1,163	0	13	27	0	40		
2126	City of West Linn	(37,540)	0	0	0	0	0	0	17,386	444	202	(164)	0	38		
2127	City of Cottage Grove	(17,998)	0	0	0	314	0	0	8,336	0	87	116	0	213		
2128	City of Tillamook	(7,897)	0	0	0	4	0	0	3,657	0	42	1	0	43		
2129	City of Sweet Home	(4,021)	0	0	0	0	0	0	1,862	22	22	(8)	0	14		
2131	City of Drain	(1,978)	0	0	0	0	0	0	916	250	11	(93)	0	(82)		
2132	Eugene Water & Electric Board	(175,300)	0	0	0	0	0	0	81,189	4,758	941	(1,762)	0	(821)		
2138	City of Hood River	(17,728)	0	0	0	53	0	0	8,211	0	95	19	0	114		
2139	City of Reedsport	(5,765)	0	0	0	0	0	0	2,670	99	31	(37)	0	(6)		
2140	City of Lebanon	(25,519)	0	0	0	882	0	0	11,819	0	137	326	0	463		
2142	City of Sherwood	(27,845)	0	0	0	0	0	0	12,896	909	149	(337)	0	(188)		
2143	City of Oakland	(717)	0	0	0	0	0	0	332	40	4	(15)	0	(11)		
2145	City of Vale	(1,752)	0	0	0	0	0	0	811	56	9	(21)	0	(12)		
2146	City of Prineville	(16,435)	0	0	0	0	0	0	7,612	583	88	(216)	0	(128)		
2147	City of Wheeler	(606)	0	0	0	0	0	0	(606)	10	3	(4)	0	(1)		
2148	City of Klamath Falls	(38,383)	0	0	0	0	0	0	17,777	1,161	206	(430)	0	(224)		
2149	City of Canyonville	(1,330)	0	0	0	93	0	0	616	0	7	35	0	42		
2150	City of Bandon	(8,583)	0	0	0	0	0	0	3,975	217	46	(81)	0	(35)		

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
				Changes in Assumptions	Investment Earnings				Changes in Assumptions	Investment Earnings						
2152	City of Coos Bay	(28,850)	0	0	0	0	0	0	13,362	1,032	0	155	(382)	0	(227)	
2154	City of Pendleton	(34,589)	0	0	0	0	0	0	16,020	1,228	0	186	(455)	0	(269)	
2155	City of Corvallis	(119,511)	0	0	0	0	0	0	55,351	3,958	0	642	(1,466)	0	(824)	
2157	City of Monmouth	(13,658)	0	0	0	0	0	0	6,325	215	0	73	(80)	0	(7)	
2158	City of Milton-Freewater	(17,704)	0	0	0	0	0	0	8,199	32	0	95	(12)	0	83	
2159	City of Baker City	(14,860)	0	0	0	0	0	0	6,882	387	0	80	(144)	0	(64)	
2160	City of Hermiston	(23,789)	0	0	0	89	0	0	11,018	0	0	128	33	0	161	
2161	City of Pilot Rock	(1,062)	0	0	0	0	0	0	492	0	0	6	(28)	0	(22)	
2162	City of Clatskanie	(2,417)	0	0	0	0	0	0	1,119	734	0	13	(272)	0	(259)	
2163	City of Milwaukie	(39,732)	0	0	0	0	0	0	18,402	306	0	213	(113)	0	100	
2165	City of Cornelius	(9,861)	0	0	0	46	0	0	4,567	0	0	53	17	0	70	
2166	City of Nyssa	(2,637)	0	0	0	0	0	0	1,221	197	0	14	(73)	0	(59)	
2167	City of Athena	(1,096)	0	0	0	0	0	0	507	9	0	6	(3)	0	3	
2168	City of Oakridge	(4,653)	0	0	0	0	0	0	2,155	149	0	25	(55)	0	(30)	
2170	City of Madras	(7,443)	0	0	0	7	0	0	3,447	0	0	40	3	0	43	
2172	City of Sandy	(17,116)	0	0	0	279	0	0	7,927	0	0	92	103	0	195	
2174	City of Mt Angel	(3,620)	0	0	0	0	0	0	1,677	31	0	19	(12)	0	7	
2175	City of Umatilla	(7,953)	0	0	0	0	0	0	3,684	242	0	43	(89)	0	(46)	
2176	City of Scappoose	(9,107)	0	0	0	120	0	0	4,218	0	0	49	44	0	93	
2177	City of Condon	(743)	0	0	0	0	0	0	344	120	0	4	(45)	0	(41)	
2178	City of Boardman	(4,558)	0	0	0	0	0	0	2,111	568	0	24	(211)	0	(187)	
2179	City of Estacada	(2,402)	0	0	0	53	0	0	2,039	0	0	24	20	0	44	
2180	City of Enterprise	(2,647)	0	0	0	0	0	0	1,226	45	0	14	(17)	0	(3)	
2181	City of Central Point	(18,809)	0	0	0	0	0	0	8,711	585	0	101	(216)	0	(115)	
2182	City of Cascade Locks	(2,504)	0	0	0	0	0	0	1,160	244	0	13	(90)	0	(77)	
2183	City of Myrtle Point	(4,815)	0	0	0	0	0	0	2,230	237	0	26	(88)	0	(62)	
2184	City of Port Orford	(1,985)	0	0	0	0	0	0	919	120	0	11	(44)	0	(33)	
2185	City of Wood Village	(3,681)	0	0	0	33	0	0	1,705	0	0	20	12	0	32	
2186	City of Chiloquin	(703)	0	0	0	4	0	0	326	0	0	4	1	0	5	
2187	City of Philomath	(6,416)	0	0	0	0	0	0	2,972	45	0	34	(16)	0	18	
2188	City of Talent	(5,646)	0	0	0	22	0	0	2,615	0	0	30	8	0	38	
2189	City of Willamina	(1,282)	0	0	0	0	0	0	594	96	0	7	(35)	0	(28)	
2191	City of Huntington	(305)	0	0	0	0	0	0	141	63	0	2	(23)	0	(21)	
2192	City of North Plains	(2,428)	0	0	0	0	0	0	1,124	164	0	13	(61)	0	(48)	
2193	City of Heppner	(1,040)	0	0	0	0	0	0	482	6	0	6	(2)	0	4	
2194	City of Cave Junction	(1,718)	0	0	0	0	0	0	796	45	0	9	(17)	0	(8)	
2195	City of Metolius	(405)	0	0	0	0	0	0	188	39	0	2	(14)	0	(12)	
2196	City of Hubbard	(2,722)	0	0	0	0	0	0	1,261	141	0	15	(52)	0	(37)	
2197	City of Myrtle Creek	(3,794)	0	0	0	0	0	0	1,757	223	0	20	(83)	0	(63)	
2198	City of Carlton	(2,166)	0	0	0	15	0	0	1,003	0	0	12	6	0	18	
2199	City of Junction City	(9,766)	0	0	0	0	0	0	4,523	406	0	52	(151)	0	(99)	
2200	City of Wallowa	(607)	0	0	0	23	0	0	281	0	0	3	9	0	12	
2201	City of Coburg	(2,697)	0	0	0	0	0	0	1,249	154	0	14	(57)	0	(43)	
2202	City of Dallas	(19,175)	0	0	0	0	0	0	8,881	69	0	103	(26)	0	77	
2203	City of Rockaway Beach	(4,012)	0	0	0	197	0	0	1,858	0	0	22	73	0	95	
2204	City of Burns	(2,818)	0	0	0	1	0	0	1,305	0	0	15	0	0	15	
2205	City of Elgin	(1,635)	0	0	0	0	0	0	757	58	0	9	(22)	0	(13)	
2206	City of Weston	(725)	0	0	0	0	0	0	336	1	0	4	(1)	0	3	
2207	City of Mill City	(830)	0	0	0	0	0	0	385	37	0	4	(14)	0	(10)	
2208	City of Fairview	(10,618)	0	0	0	0	0	0	4,918	193	0	57	(72)	0	(15)	
2209	City of Monroe	(440)	0	0	0	33	0	0	204	0	0	2	12	0	14	
2210	City of Helix	(55)	0	0	0	0	0	0	26	53	0	0	(19)	0	(19)	
2211	City of Jefferson	(1,546)	0	0	0	30	0	0	716	0	0	8	11	0	19	
2212	Town of Lakeview	(3,720)	0	0	0	0	0	0	1,723	170	0	20	(63)	0	(43)	
2213	City of Stanfield	(1,765)	0	0	0	0	0	0	817	42	0	9	(16)	0	(7)	
2214	City of Yamhill	(1,774)	0	0	0	1	0	0	821	0	0	10	1	0	11	
2215	City of Powers	(214)	0	0	0	0	0	0	99	3	0	1	(1)	0	0	
2216	City of Brookings	(11,310)	0	0	0	0	0	0	5,238	429	0	61	(159)	0	(98)	
2217	City of Sutherlin	(9,621)	0	0	0	329	0	0	4,456	0	0	52	122	0	174	
2218	City of Prairie City	(854)	0	0	0	9	0	0	396	0	0	5	4	0	9	
2219	City of Sheridan	(3,684)	0	0	0	0	0	0	1,706	341	0	20	(126)	0	(106)	
2220	City of Garibaldi	(1,630)	0	0	0	0	0	0	755	83	0	9	(31)	0	(22)	
2221	City of Sisters	(3,163)	0	0	0	0	0	0	1,465	99	0	17	(36)	0	(19)	
2222	City of Jacksonville	(4,466)	0	0	0	0	0	0	2,068	93	0	24	(35)	0	(11)	
2223	City of Cannon Beach	(8,957)	0	0	0	77	0	0	4,148	0	0	48	29	0	77	
2224	City of Falls City	(653)	0	0	0	37	0	0	302	0	0	4	14	0	18	
2225	City of Echo	(871)	0	0	0	0	0	0	404	25	0	5	(9)	0	(4)	
2226	City of Hines	(1,284)	0	0	0	85	0	0	595	0	0	7	32	0	39	
2228	City of Turner	(1,604)	0	0	0	32	0	0	743	0	0	9	12	0	21	
2229	City of John Day	(2,682)	0	0	0	0	0	0	1,242	241	0	14	(89)	0	(75)	
2231	City of Banks	(1,346)	0	0	0	0	0	0	623	78	0	7	(29)	0	(22)	
2232	City of Joseph	(311)	0	0	0	0	0	0	144	104	0	2	(38)	0	(36)	
2233	City of Lafayette	(2,125)	0	0	0	0	0	0	984	26	0	11	(10)	0	1	
2234	City of Aumsville	(3,551)	0	0	0	0	0	0	1,645	52	0	19	(19)	0	0	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2235	City of Amity	(1,115)	0	0	0	0	0	0	0	516	26	0	6	(10)	0	(4)
2236	City of Creswell	(3,479)	0	0	0	51	0	0	0	1,611	0	0	19	19	0	38
2237	City of Troutdale	(11,048)	0	0	0	0	0	0	0	5,117	532	0	59	(197)	0	(138)
2238	City of Warrenton	(10,992)	0	0	0	0	0	0	0	5,091	128	0	59	(48)	0	11
2240	City of Wilsonville	(36,572)	0	0	0	0	0	0	0	16,475	2,325	0	191	(861)	0	(670)
2241	City of Bay City	(1,391)	0	0	0	9	0	0	0	644	0	0	7	4	0	11
2242	City of Jordan Valley	(203)	0	0	0	1	0	0	0	94	0	0	1	(4)	0	(3)
2244	City of Lakeside	(1,276)	0	0	0	0	0	0	0	591	158	0	7	(59)	0	(52)
2245	City of Dundee	(2,347)	0	0	0	0	0	0	0	1,087	49	0	13	(18)	0	(5)
2246	City of Merrill	(389)	0	0	0	3	0	0	0	180	0	0	2	1	0	3
2247	City of Malin	(452)	0	0	0	0	0	0	0	209	12	0	2	(5)	0	(3)
2248	City of Fossil	(333)	0	0	0	0	0	0	0	154	3	0	2	(1)	0	1
2249	City of Phoenix	(3,923)	0	0	0	0	0	0	0	1,817	417	0	21	(155)	0	(134)
2250	City of Gold Beach	(3,236)	0	0	0	0	0	0	0	1,499	111	0	17	(41)	0	(24)
2251	City of Rogue River	(2,980)	0	0	0	0	0	0	0	1,380	66	0	16	(25)	0	(9)
2252	City of Dayton	(1,752)	0	0	0	9	0	0	0	812	0	0	9	3	0	12
2253	Town of Butte Falls	(177)	0	0	0	7	0	0	0	82	0	0	1	3	0	4
2254	City of Shady Cove	(707)	0	0	0	0	0	0	0	328	50	0	4	(18)	0	(14)
2255	Town of Canyon City	(549)	0	0	0	2	0	0	0	254	0	0	3	1	0	4
2256	City of Jordan Valley	(261)	0	0	0	1	0	0	0	121	0	0	1	0	0	1
2257	City of Culver	(536)	0	0	0	12	0	0	0	248	0	0	3	5	0	8
2258	City of Adair Village	(734)	0	0	0	0	0	0	0	340	4	0	4	(2)	0	2
2260	City of Riddle	(1,284)	0	0	0	0	0	0	0	585	28	0	7	(10)	0	(3)
2261	City of Waldport	(3,158)	0	0	0	0	0	0	0	1,463	36	0	17	(13)	0	4
2262	City of Dufur	(413)	0	0	0	0	0	0	0	191	59	0	2	(22)	0	(20)
2263	City of La Grande	(9,295)	0	0	0	0	0	0	0	4,305	267	0	50	(99)	0	(49)
2264	City of Gervais	(2,312)	0	0	0	1,071	0	0	0	1,071	55	0	12	(21)	0	(9)
2265	City of Westfir	(172)	0	0	0	0	0	0	0	80	19	0	1	(7)	0	(6)
2266	City of Irigon	(1,915)	0	0	0	0	0	0	0	887	8	0	10	(3)	0	7
2267	City of Independence	(11,330)	0	0	0	0	0	0	0	5,248	121	0	61	(45)	0	16
2268	City of Harrisburg	(2,767)	0	0	0	0	0	0	0	1,281	93	0	15	(34)	0	(19)
2269	City of Durham	(380)	0	0	0	18	0	0	0	176	0	0	2	7	0	9
2270	City of Lyons	(283)	0	0	0	9	0	0	0	131	0	0	2	4	0	6
2271	City of Columbia City	(1,980)	0	0	0	7	0	0	0	917	0	0	11	3	0	14
2272	City of Aurora	(847)	0	0	0	48	0	0	0	392	0	0	5	18	0	23
2273	City of Silvertown	(12,464)	0	0	0	34	0	0	0	5,772	0	0	67	13	0	80
2274	City of Gold Hill	(491)	0	0	0	0	0	0	0	227	156	0	3	(58)	0	(55)
2275	City of Toledo	(8,220)	0	0	0	0	0	0	0	3,807	620	0	44	(229)	0	(185)
2276	City of Newport	(9,799)	0	0	0	0	0	0	0	4,538	48	0	53	(18)	0	35
2278	City of Springfield	(124,618)	0	0	0	0	0	0	0	57,716	654	0	669	(242)	0	427
2279	City of Keizer	(26,764)	0	0	0	0	0	0	0	12,396	1,279	0	144	(474)	0	(330)
2280	City of Winston	(4,298)	0	0	0	0	0	0	0	1,991	430	0	23	(159)	0	(136)
2281	City of Manzanita	(2,074)	0	0	0	0	0	0	0	960	180	0	11	(67)	0	(56)
2282	City of Eagle Point	(3,073)	0	0	0	0	0	0	0	1,423	40	0	17	(15)	0	1
2283	City of Maupin	(1,179)	0	0	0	0	0	0	0	546	13	0	6	(5)	0	1
2284	City of Halsey	(909)	0	0	0	0	0	0	0	375	79	0	4	(29)	0	(25)
2285	City of Veneta	(3,835)	0	0	0	12	0	0	0	1,776	0	0	21	5	0	26
2286	City of Millersburg	(672)	0	0	0	0	0	0	0	311	126	0	4	(47)	0	(43)
2287	City of King City	(1,505)	0	0	0	0	0	0	0	697	18	0	8	(6)	0	2
2288	City of Tualatin	(41,696)	0	0	0	0	0	0	0	19,311	242	0	224	(90)	0	134
2290	City of Molalla	(11,150)	0	0	0	11	0	0	0	5,164	0	0	60	4	0	64
2291	City of Florence	(12,024)	0	0	0	0	0	0	0	5,569	732	0	65	(271)	0	(206)
2292	City of North Bend	(15,364)	0	0	0	0	0	0	0	7,116	6	0	82	(2)	0	80
2293	City of Lowell	(1,009)	0	0	0	93	0	0	0	467	0	0	5	34	0	39
2294	City of Depoe Bay	(2,662)	0	0	0	0	0	0	0	1,233	36	0	14	(13)	0	1
2295	City of Tigard	(25,563)	0	0	0	0	0	0	0	11,839	1,233	0	137	(456)	0	(319)
2296	City of Happy Valley	(16,164)	0	0	0	468	0	0	0	7,486	0	0	87	174	0	261
2297	City of Rainier	(1,039)	0	0	0	32	0	0	0	1,871	0	0	22	12	0	34
2298	City of Lincoln City	(29,253)	0	0	0	0	0	0	0	13,548	345	0	157	(128)	0	29
2299	City of Dunes City	(62)	0	0	0	12	0	0	0	29	4	0	0	4	0	4
2300	City of Yachats	(2,056)	0	0	0	0	0	0	0	952	58	0	11	(22)	0	(11)
2301	City of Moro	(295)	0	0	0	0	0	0	0	136	47	0	2	(17)	0	(15)
2302	City of Mt. Vernon	(577)	0	0	0	0	0	0	0	267	20	0	3	(8)	0	(5)
2303	City of Woodburn	(34,002)	0	0	0	0	0	0	0	15,748	1,084	0	183	(401)	0	(218)
2304	City of Gladstone	(12,675)	0	0	0	533	0	0	0	5,870	0	0	68	198	0	266
2305	City of Elkton	(164)	0	0	0	0	0	0	0	76	1	0	1	(1)	0	0
2306	City of Imbler	(36)	0	0	0	17	0	0	0	16	0	0	0	6	0	6
2307	City of Yoncalla	(843)	0	0	0	55	0	0	0	390	0	0	5	20	0	25
2308	City of North Powder	(306)	0	0	0	18	0	0	0	142	0	0	4	7	0	9
2309	City of Gearhart	(2,564)	0	0	0	0	0	0	0	1,187	49	0	14	(18)	0	(4)
2501	Port of The Dalles	(904)	0	0	0	0	0	0	0	419	20	0	5	(8)	0	(3)
2504	Oak Lodge Water District	(4,160)	0	0	0	0	0	0	0	1,927	96	0	22	(36)	0	(14)
2507	Port of Astoria	(6,358)	0	0	0	15	0	0	0	2,945	0	0	34	6	0	40
2508	Multnomah Drainage	(6,948)	0	0	0	358	0	0	0	3,218	0	0	37	133	0	170

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
				Changes in Assumptions	Investment Earnings				Investment Earnings	Investment Earnings						
2510	Horsefly Irrigation District	(220)	0	0	0	34	0	0	102	0	0	1	13	0	14	
2511	Grants Pass Irrigation District	(2,084)	0	0	0	46	0	0	965	0	0	11	17	0	28	
2512	Port of Portland	(287,929)	0	0	0	0	0	0	133,352	6,446	0	1,546	(2,388)	0	(842)	
2513	Port of Coos Bay	(6,200)	0	0	0	285	0	0	2,871	0	0	33	106	0	139	
2515	Klamath County Fire District 1	(19,511)	0	0	0	0	0	0	9,036	1,230	0	105	(456)	0	(351)	
2518	Clackamas County Housing Authority	(9,720)	0	0	0	275	0	0	4,502	0	0	52	102	0	154	
2519	Portland Housing Authority	(59,006)	0	0	0	0	0	0	27,328	2,319	0	317	(859)	0	(542)	
2521	League of Oregon Cities	(30,834)	0	0	0	244	0	0	14,281	0	0	166	90	0	256	
2522	Lane Council of Governments	(43,484)	0	0	0	1,165	0	0	20,139	0	0	233	431	0	664	
2524	Oak Lodge Sanitary District	(7,500)	0	0	0	0	0	0	3,474	638	0	40	(236)	0	(196)	
2526	Clatskanie PUD	(13,442)	0	0	0	0	0	0	6,225	378	0	72	(140)	0	(68)	
2527	Deschutes Valley Water District	(6,618)	0	0	0	0	0	0	3,065	423	0	36	(157)	0	(121)	
2528	Columbia River Fire & Rescue	(16,396)	0	0	0	0	0	0	7,594	1,003	0	88	(372)	0	(284)	
2529	East Fork Irrigation District	(1,099)	0	0	0	0	0	0	509	17	0	6	(6)	0	0	
2531	Oregon School Boards Association	(12,525)	0	0	0	0	0	0	5,801	53	0	67	(20)	0	47	
2533	Owyhee Irrigation District	(5,403)	0	0	0	0	0	0	2,502	124	0	29	(46)	0	(17)	
2536	Valley View Cemetery	(196)	0	0	0	4	0	0	91	0	0	1	1	0	2	
2538	Clackamas Vector Control	(1,409)	0	0	0	84	0	0	652	0	0	8	31	0	39	
2540	West Extension Irrigation District	(1,339)	0	0	0	137	0	0	620	0	0	7	51	0	58	
2541	Jackson County Vector Control District	(634)	0	0	0	0	0	0	294	25	0	3	(9)	0	(6)	
2542	Rainbow Water District	(2,126)	0	0	0	0	0	0	985	1	0	11	1	0	10	
2544	Santa Clara Rural Fire Protection District	(972)	0	0	0	100	0	0	450	0	0	5	37	0	42	
2545	Council of Governments	(26,913)	0	0	0	0	0	0	12,465	1,277	0	144	(473)	0	(329)	
2549	Rogue River Fire District	(4,006)	0	0	0	0	0	0	1,855	164	0	22	(61)	0	(39)	
2550	Nysa Road Assessment District 2	(921)	0	0	0	0	0	0	427	12	0	5	(4)	0	1	
2551	Sandy Fire Department	(4,679)	0	0	0	0	0	0	2,167	170	0	25	(63)	0	(38)	
2552	Winston-Dillard Fire District	(3,333)	0	0	0	0	0	0	1,544	433	0	18	(161)	0	(143)	
2553	Tangent Rural Fire Protection District	(642)	0	0	0	28	0	0	298	0	0	3	11	0	14	
2555	Monroe Fire Department	(377)	0	0	0	12	0	0	174	0	0	2	5	0	7	
2556	Jackson County Fire District 5	(9,992)	0	0	0	76	0	0	4,628	0	0	54	28	0	82	
2557	Estacada Fire Department	(4,527)	0	0	0	76	0	0	2,097	0	0	24	28	0	52	
2559	Keizer Fire Department	(9,961)	0	0	0	0	0	0	4,613	222	0	53	(82)	0	(29)	
2561	Jefferson Rural Fire Protection District	(1,846)	0	0	0	37	0	0	855	0	0	10	14	0	24	
2562	Odell Rural Fire Protection District	(468)	0	0	0	0	0	0	217	10	0	3	(4)	0	(1)	
2563	Central Oregon Irrigation District	(7,075)	0	0	0	0	0	0	3,277	41	0	38	(15)	0	23	
2564	Illinois Valley Fire District	(1,794)	0	0	0	25	0	0	831	0	0	10	9	0	19	
2567	Charleston Rural Fire Protection District	(693)	0	0	0	0	0	0	321	62	0	4	(23)	0	(19)	
2568	Molalla Rural Fire Protection District 73	(4,381)	0	0	0	0	0	0	2,029	46	0	24	(17)	0	7	
2569	Central Oregon Intergovernmental Council	(19,078)	0	0	0	0	0	0	8,836	890	0	102	(330)	0	(228)	
2570	Port of St Helens	(3,188)	0	0	0	0	0	0	1,477	212	0	17	(79)	0	(62)	
2571	Crystal Springs Water District	(1,463)	0	0	0	54	0	0	678	0	0	8	20	0	28	
2572	Local Government Personnel Institute	(1,816)	0	0	0	177	0	0	841	0	0	10	65	0	75	
2573	Goshen Fire District	(187)	0	0	0	17	0	0	86	0	0	1	6	0	7	
2575	Jefferson County Rural Fire Protection District 1	(1,600)	0	0	0	82	0	0	741	0	0	9	30	0	39	
2576	Depoe Bay Rural Fire Protection District	(2,874)	0	0	0	425	0	0	1,331	0	0	15	158	0	173	
2579	La Pine Rural Fire Protection District	(8,326)	0	0	0	0	0	0	3,856	239	0	45	(89)	0	(44)	
2580	Marion County Fire District 1	(15,596)	0	0	0	0	0	0	7,223	940	0	84	(348)	0	(264)	
2581	Port of Umatilla	(654)	0	0	0	0	0	0	303	12	0	4	(4)	0	0	
2582	Talent Irrigation District	(2,599)	0	0	0	0	0	0	1,204	6	0	14	(2)	0	12	
2585	Rogue River Valley Irrigation District	(1,201)	0	0	0	0	0	0	556	12	0	6	(4)	0	2	
2587	Tualatin Valley Irrigation District	(1,119)	0	0	0	104	0	0	518	0	0	6	39	0	45	
2588	Clatskanie Rural Fire Protection District	(3,551)	0	0	0	0	0	0	1,645	136	0	19	(51)	0	(32)	
2589	West Slope Water District	(2,025)	0	0	0	72	0	0	938	0	0	11	27	0	38	
2590	Redmond Fire & Rescue	(17,670)	0	0	0	0	0	0	8,184	663	0	95	(245)	0	(150)	
2592	Medford Irrigation District	(1,174)	0	0	0	0	0	0	544	258	0	6	(96)	0	(90)	
2594	Metro	(251,939)	0	0	0	0	0	0	116,694	3,511	0	1,353	(1,300)	0	53	
2595	Canby Fire District	(7,482)	0	0	0	0	0	0	3,465	343	0	40	(127)	0	(87)	
2596	Bend Parks & Recreation	(31,361)	0	0	0	179	0	0	14,525	0	0	168	66	0	234	
2597	Mapleton Water District	(323)	0	0	0	3	0	0	150	0	0	2	1	0	3	
2598	Marion County Housing Authority	(2,977)	0	0	0	0	0	0	1,296	66	0	15	(24)	0	(9)	
2599	South Suburban Sanitary District	(2,938)	0	0	0	0	0	0	1,361	105	0	16	(39)	0	(23)	
2600	Winston-Dillard Water District	(1,739)	0	0	0	0	0	0	805	41	0	9	(15)	0	(6)	
2601	Baker Valley Irrigation District	(296)	0	0	0	0	0	0	137	5	0	2	(2)	0	0	
2602	Aumsville Rural Fire Protection District	(611)	0	0	0	0	0	0	283	116	0	3	(43)	0	(40)	
2603	Corbett Water District	(788)	0	0	0	0	0	0	365	61	0	4	(23)	0	(19)	
2604	Netarts-Oceanside Sanitary District	(1,382)	0	0	0	0	0	0	640	10	0	7	(4)	0	3	
2605	Scio Fire District	(541)	0	0	0	0	0	0	251	7	0	3	(3)	0	0	
2606	West Valley Housing Authority	(3,658)	0	0	0	0	0	0	1,694	96	0	20	(35)	0	(15)	
2607	Hoodland Fire District 74	(4,363)	0	0	0	0	0	0	2,021	30	0	23	(11)	0	12	
2608	Gaston Rural Fire Protection District	(579)	0	0	0	9	0	0	268	0	0	3	3	0	6	
2610	Turner Fire District	(1,806)	0	0	0	43	0	0	836	0	0	10	15	0	26	
2612	Community Services Consortium	(15,846)	0	0	0	158	0	0	7,339	0	0	85	58	0	143	
2613	Polk Soil & Water Conservation District	(853)	0	0	0	23	0	0	395	0	0	5	8	0	13	
2617	Clean Water Services	(117,996)	0	0	0	0	0	0	54,649	85	0	633	(31)	0	602	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2618	Estacada Cemetery District	(203)	0	0	0	7	0	0	0	94	0	0	1	3	0	4
2620	Jackson County Fire District 4	(1,969)	0	0	0	316	0	0	0	912	0	0	11	117	0	128
2623	Evans Valley Fire District 6	(400)	0	0	0	0	0	0	0	185	5	0	2	(2)	0	0
2624	Klamath Vector Control	(280)	0	0	0	4	0	0	0	130	0	0	2	1	0	3
2625	Port of Newport	(3,010)	0	0	0	0	0	0	0	1,394	38	0	16	(14)	0	2
2626	Tillamook Peoples Utility District	(29,925)	0	0	0	0	0	0	0	13,860	782	0	161	(289)	0	(128)
2628	McKenzie Fire And Rescue	(1,551)	0	0	0	0	0	0	0	718	15	0	8	(6)	0	2
2630	Shenandoah Fire District	(1,512)	0	0	0	0	0	0	0	700	0	0	8	4	0	12
2631	Arch Cape Water-Sanitary District	(482)	0	0	0	9	0	0	0	223	0	0	3	3	0	6
2633	Port of Cascade Locks	(1,901)	0	0	0	0	0	0	0	880	101	0	10	(37)	0	(27)
2637	Northeast Oregon Housing Authority	(3,074)	0	0	0	0	0	0	0	1,424	136	0	17	(50)	0	(33)
2638	North Douglas County Fire and EMS	(1,068)	0	0	0	112	0	0	0	495	0	0	6	42	0	48
2641	Suburban East Salem Water District	(1,425)	0	0	0	0	0	0	0	660	9	0	8	(4)	0	4
2642	Dexter Rural Fire Protection District	(133)	0	0	0	0	0	0	0	61	16	0	1	(6)	0	(5)
2643	Sweet Home Cemetery	(487)	0	0	0	17	0	0	0	226	0	0	3	6	0	9
2644	Lakeside Water District	(701)	0	0	0	8	0	0	0	325	0	0	4	3	0	7
2645	Chiloquin Agency Lake Rural Fire Protection District	(436)	0	0	0	15	0	0	0	202	0	0	2	5	0	7
2646	Keno Rural Fire Protection District	(1,098)	0	0	0	190	0	0	0	508	0	0	6	70	0	76
2647	Crooked River Ranch Rural Fire Protection District	(1,337)	0	0	0	117	0	0	0	619	0	0	7	44	0	51
2648	Black Butte Ranch Rural Fire Protection District	(3,051)	0	0	0	0	0	0	0	1,413	117	0	16	(43)	0	(27)
2649	Colton Fire Department	(272)	0	0	0	0	0	0	0	126	77	0	1	(29)	0	(28)
2650	Pleasant Hill Fire Department	(2,111)	0	0	0	0	0	0	0	98	2	0	1	(1)	0	0
2651	Imbler Rural Fire Protection District	(83)	0	0	0	0	0	0	0	39	20	0	0	(8)	0	(8)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	520	0	0	(192)	0	(192)
2653	Umatilla Fire Department	(307)	0	0	0	0	0	0	0	142	101	0	2	(38)	0	(36)
2657	Mid-Willamette Valley Senior Service Agency	(48,415)	0	0	0	836	0	0	0	22,423	0	0	260	309	0	569
2659	Silverton Fire District	(1,750)	0	0	0	0	0	0	0	810	49	0	9	(18)	0	(9)
2660	Tualatin Valley Fire & Rescue	(235,757)	0	0	0	5,543	0	0	0	109,190	0	0	1,266	2,053	0	3,319
2663	Metropolitan Area Communications Commission	(3,606)	0	0	0	0	0	0	0	1,670	55	0	19	(20)	0	(1)
2664	Applegate Valley Rural Fire Protection District 9	(1,995)	0	0	0	0	0	0	0	924	170	0	11	(63)	0	(52)
2669	Roseburg Urban Sanitary Authority	(4,183)	0	0	0	0	0	0	0	1,937	31	0	22	(11)	0	11
2671	Columbia 911 Communications District	(5,123)	0	0	0	0	0	0	0	2,373	255	0	28	(94)	0	(66)
2672	Rockwood Water PUD	(5,897)	0	0	0	185	0	0	0	2,731	0	0	32	68	0	100
2673	Port Oford Library	(238)	0	0	0	22	0	0	0	110	0	0	8	9	0	9
2674	Nestucca Rural Fire District	(1,078)	0	0	0	53	0	0	0	499	0	0	6	20	0	26
2675	Salmon Harbor-Douglas County	(1,970)	0	0	0	119	0	0	0	912	0	0	11	44	0	55
2676	Woodburn Fire District	(5,548)	0	0	0	0	0	0	0	2,569	178	0	30	(66)	0	(36)
2678	Central Oregon Regional Housing Authority	(4,155)	0	0	0	93	0	0	0	1,924	0	0	22	35	0	57
2679	Columbia River Public Utility District	(16,468)	0	0	0	0	0	0	0	7,627	1,735	0	88	(642)	0	(554)
2681	Cloverdale Rural Fire Protection District	(580)	0	0	0	0	0	0	0	269	4	0	3	(1)	0	2
2684	Parkdale Fire District	(518)	0	0	0	9	0	0	0	240	0	0	3	4	0	7
2685	Oregon Community College Association	(2,229)	0	0	0	0	0	0	0	1,032	78	0	12	(29)	0	(17)
2686	Weston Cemetery	(52)	0	0	0	0	0	0	0	24	27	0	0	(10)	0	(10)
2687	Columbia Drainage Vector Control District	(593)	0	0	0	18	0	0	0	275	0	0	3	7	0	10
2688	Polk County Fire District 1	(4,283)	0	0	0	0	0	0	0	1,984	352	0	23	(130)	0	(107)
2689	Redmond Area Park & Recreation District	(3,069)	0	0	0	0	0	0	0	1,421	62	0	16	(23)	0	(7)
2692	Siuslaw Public Library	(1,581)	0	0	0	0	0	0	0	732	36	0	8	(14)	0	(6)
2694	Philomath Fire Department	(1,341)	0	0	0	180	0	0	0	621	0	0	7	66	0	73
2695	Washington County Consolidated Communications Agency	(28,004)	0	0	0	0	0	0	0	12,970	494	0	150	(183)	0	(33)
2696	Stayton Fire District	(1,783)	0	0	0	0	0	0	0	826	129	0	10	(48)	0	(38)
2698	Halsey Shedd Rural Fire Protection District	(466)	0	0	0	0	0	0	0	216	93	0	3	(34)	0	(31)
2699	Chetco Library Board	(929)	0	0	0	0	0	0	0	430	23	0	5	(9)	0	(4)
2700	Lowell Rural Fire Protection District	(183)	0	0	0	87	0	0	0	85	0	0	1	32	0	33
2701	Sisters-Camp Sherman Rural Fire Protection District	(4,416)	0	0	0	0	0	0	0	2,045	56	0	24	(21)	0	3
2702	Banks Fire District 13	(1,052)	0	0	0	101	0	0	0	487	0	0	6	37	0	43
2705	Lebanon Fire District	(12,591)	0	0	0	0	0	0	0	5,831	524	0	68	(194)	0	(126)
2707	Clatskanie Library	(387)	0	0	0	12	0	0	0	179	0	0	2	4	0	6
2709	Scappoose Public Library	(560)	0	0	0	0	0	0	0	259	12	0	3	(4)	0	(1)
2710	Klamath County Emergency Communications District	(2,629)	0	0	0	0	0	0	0	1,217	49	0	14	(18)	0	(4)
2712	Jefferson County EMS	(2,246)	0	0	0	104	0	0	0	1,040	0	0	12	39	0	51
2713	Port of Tillamook Bay	(3,133)	0	0	0	0	0	0	0	1,451	189	0	17	(70)	0	(53)
2714	Winchester Bay Sanitary District	(615)	0	0	0	0	0	0	0	285	35	0	3	(13)	0	(10)
2715	Jackson County Fire District 3	(26,471)	0	0	0	0	0	0	0	12,260	971	0	142	(360)	0	(218)
2716	Neskowin Water District	(698)	0	0	0	0	0	0	0	323	24	0	4	(9)	0	(5)
2717	Ice Fountain Water District	(1,385)	0	0	0	14	0	0	0	642	0	0	7	5	0	12
2718	Curry Library	(574)	0	0	0	6	0	0	0	266	0	0	3	2	0	5
2721	Klamath Housing Authority	(2,030)	0	0	0	108	0	0	0	940	0	0	11	40	0	51
2722	Tillamook 9-1-1	(2,490)	0	0	0	0	0	0	0	1,153	11	0	13	(4)	0	9
2724	Nehalem Bay Wastewater Agency	(1,619)	0	0	0	55	0	0	0	750	0	0	9	20	0	29
2725	West Valley Fire District	(2,218)	0	0	0	0	0	0	0	1,027	98	0	12	(36)	0	(24)
2726	Yamhill Communications Agency	(3,906)	0	0	0	101	0	0	0	1,809	0	0	10	37	0	58
2728	Baker County Library District	(2,011)	0	0	0	0	0	0	0	931	102	0	11	(38)	0	(27)
2729	Douglas County Fire District 2	(18,232)	0	0	0	0	0	0	0	8,444	3,545	0	98	(1,313)	0	(1,215)
2731	Canby Utility Board	(6,963)	0	0	0	0	0	0	0	3,225	170	0	37	(63)	0	(26)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2732	Umatilla County Special Library District	(670)	0	0	0	0	0	0	0	310	21	0	4	(8)	0	(4)
2733	Ward Memorial Park District	(22)	0	0	0	0	0	0	0	10	53	0	0	(20)	0	(20)
2734	Seal Rock Water District	(1,976)	0	0	0	0	0	0	0	915	27	0	11	(10)	0	1
2739	Scappoose Rural Fire Protection District	(7,214)	0	0	0	253	0	0	0	3,341	0	0	39	94	0	133
2740	Neskowin Regional Sanitary Authority	(613)	0	0	0	0	0	0	0	284	89	0	3	(33)	0	(30)
2741	Port of Garibaldi	(1,614)	0	0	0	113	0	0	0	747	0	0	9	42	0	51
2742	Amity Fire District	(413)	0	0	0	0	0	0	0	191	12	0	7	(5)	0	(3)
2743	Douglas Soil & Water Conservation District	(520)	0	0	0	25	0	0	0	241	0	0	3	9	0	12
2745	Clackamas County Fire District	(114,827)	0	0	0	0	0	0	0	53,182	1,133	0	616	(420)	0	196
2747	Salem Housing Authority	(9,239)	0	0	0	140	0	0	0	4,279	0	0	50	52	0	102
2749	Black Butte Ranch Police	(1,674)	0	0	0	0	0	0	0	775	25	0	9	(9)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	(682)	0	0	0	13	0	0	0	316	0	0	4	5	0	9
2753	Linn-Benton Housing Authority	(4,686)	0	0	0	0	0	0	0	2,170	228	0	25	(84)	0	(59)
2754	Western Lane Ambulance District	(5,502)	0	0	0	7	0	0	0	2,548	0	0	30	3	0	33
2757	City of Stayton	(3,956)	0	0	0	0	0	0	0	1,832	67	0	21	(25)	0	(4)
2758	Mohawk Valley Rural Fire District	(406)	0	0	0	31	0	0	0	188	0	0	2	11	0	13
2760	Knappa Svensen Burnside Rural Fire Protection District	(656)	0	0	0	0	0	0	0	304	4	0	4	(2)	0	2
2761	Clackamas River Water	(12,510)	0	0	0	0	0	0	0	5,794	208	0	67	(77)	0	(10)
2763	Junction City Fire Department	(1,025)	0	0	0	0	0	0	0	475	101	0	6	(37)	0	(31)
2765	Green Sanitary	(1,293)	0	0	0	0	0	0	0	599	30	0	7	(11)	0	(4)
2766	Southwest Lincoln County Water District	(1,245)	0	0	0	0	0	0	0	577	72	0	7	(26)	0	(19)
2767	Springfield Utility Board	(333)	0	0	0	0	0	0	0	154	57	0	2	(21)	0	(19)
2768	Lake County Library District	(559)	0	0	0	11	0	0	0	259	0	0	3	4	0	7
2771	Harbor Water PUD	(1,506)	0	0	0	0	0	0	0	698	77	0	8	(29)	0	(21)
2772	Umatilla County Soil & Water District	(155)	0	0	0	0	0	0	0	72	33	0	1	(12)	0	(11)
2773	Housing Authority of Jackson County	(11,648)	0	0	0	10	0	0	0	5,395	0	0	63	4	0	67
2774	Oregon Trail Library District	(569)	0	0	0	45	0	0	0	263	0	0	3	17	0	20
2776	Rainier Cemetery District	(176)	0	0	0	0	0	0	0	82	6	0	1	(2)	0	(1)
2777	City of Newberg	(19,072)	0	0	0	0	0	0	0	8,833	5,239	0	102	(1,940)	0	(1,838)
2778	Mulino Water District 23	(282)	0	0	0	0	0	0	0	131	6	0	2	(2)	0	0
2779	Brownsville Rural Fire Protection District	(393)	0	0	0	0	0	0	0	182	10	0	2	(4)	0	(2)
2780	Nehalem Bay Health District	(79)	0	0	0	0	0	0	0	37	2	0	0	(1)	0	(1)
2781	North Bend Coos-Curry Housing Authority	(1,810)	0	0	0	93	0	0	0	839	0	0	10	35	0	45
2782	Millington Rural Fire Protection District	(265)	0	0	0	0	0	0	0	123	0	0	1	0	0	1
2783	Tillamook Fire District	(1,197)	0	0	0	0	0	0	0	554	33	0	6	(12)	0	(6)
2784	Eisenschmidt Pool	(786)	0	0	0	0	0	0	0	364	23	0	4	(8)	0	(4)
2785	Fern Ridge Community Library	(791)	0	0	0	15	0	0	0	366	0	0	4	5	0	9
2786	Seal Rock Rural Fire Protection District	(223)	0	0	0	55	0	0	0	103	0	0	1	20	0	21
2788	Port of Hood River	(5,172)	0	0	0	0	0	0	0	2,396	68	0	28	(25)	0	3
2789	Farmers Irrigation District	(1,986)	0	0	0	0	0	0	0	920	176	0	11	(65)	0	(54)
2790	Silver Falls Library District	(2,105)	0	0	0	80	0	0	0	975	0	0	11	29	0	40
2792	North Wasco County Parks And Recreation District	(1,277)	0	0	0	0	0	0	0	591	58	0	7	(21)	0	(14)
2793	North Lincoln Fire & Rescue District 1	(1,936)	0	0	0	0	0	0	0	897	414	0	10	(153)	0	(143)
2794	Siuslaw Rural Fire Protection District 1	(2,446)	0	0	0	0	0	0	0	1,133	26	0	13	(9)	0	4
2796	West Side Rural Fire Protection District	(588)	0	0	0	0	0	0	0	272	8	0	3	(3)	0	0
2797	Vernonia Fire	(454)	0	0	0	61	0	0	0	210	0	0	2	23	0	25
2798	Fairview Water District	(221)	0	0	0	0	0	0	0	102	12	0	1	(5)	0	(4)
2799	Sublimity Fire District	(428)	0	0	0	0	0	0	0	198	7	0	2	(3)	0	(1)
2801	Coburg Rural Fire Protection District	(576)	0	0	0	0	0	0	0	267	4	0	3	(1)	0	2
2802	Rural Road Assessment District 3	(836)	0	0	0	29	0	0	0	387	0	0	4	11	0	15
2803	Southwestern Polk County Rural Fire Protection District	(153)	0	0	0	0	0	0	0	71	3	0	1	(1)	0	0
2804	Aurora Rural Fire Protection District	(1,154)	0	0	0	0	0	0	0	534	33	0	6	(12)	0	(6)
2806	Multnomah County Rural Fire Protection District 14	(222)	0	0	0	0	0	0	0	103	6	0	1	(2)	0	(1)
2809	Juntura Road District 4	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
2810	Sutherlin Water Control District	(223)	0	0	0	0	0	0	0	103	4	0	1	(1)	0	0
2811	Mid-Columbia Center For Living	(25,256)	0	0	0	768	0	0	0	11,697	0	0	136	285	0	421
2816	Odell Sanitary District	(928)	0	0	0	0	0	0	0	430	12	0	5	(4)	0	1
2817	Wickiup Water District	(355)	0	0	0	0	0	0	0	165	0	0	2	(5)	0	(3)
2818	Netarts Water District	(640)	0	0	0	7	0	0	0	296	0	0	3	3	0	6
2819	Harrisburg Fire and Rescue	(530)	0	0	0	2	0	0	0	245	0	0	3	1	0	4
2820	Central Oregon Coast Fire & Rescue District	(227)	0	0	0	0	0	0	0	105	360	0	1	(134)	0	(133)
2821	Tillamook County Soil And Water Conservation District	(986)	0	0	0	43	0	0	0	457	0	0	5	16	0	21
2822	Deschutes County Rural Fire Protection District 2	(535)	0	0	0	0	0	0	0	248	15	0	3	(5)	0	(2)
2823	Lyons Fire District	0	0	0	0	0	0	0	0	0	29	0	0	(11)	0	(11)
2824	Glide Fire Department	(268)	0	0	0	10	0	0	0	124	0	0	1	4	0	5
2825	Northern Oregon Corrections	(11,544)	0	0	0	0	0	0	0	5,346	949	0	62	(352)	0	(290)
2826	Wasco County Soil-Water Conservation District	(1,471)	0	0	0	0	0	0	0	681	19	0	8	(7)	0	1
2828	Deschutes Public Library District	(17,938)	0	0	0	0	0	0	0	8,308	423	0	96	(156)	0	(60)
2829	Hubbard Rural Fire Protection District	(359)	0	0	0	87	0	0	0	166	0	0	2	32	0	34
2830	Netarts-Oceanside Rural Fire Protection District	(500)	0	0	0	0	0	0	0	232	34	0	3	(13)	0	(10)
2833	Boardman Rural Fire Protection District	(1,757)	0	0	0	0	0	0	0	814	33	0	9	(12)	0	(3)
2834	Crescent Rural Fire Protection District	(813)	0	0	0	135	0	0	0	376	0	0	4	50	0	54
2835	North Clackamas County Water Commission	(1,055)	0	0	0	0	0	0	0	489	35	0	6	(13)	0	(7)
2837	NORCOM	(5,045)	0	0	0	0	0	0	0	2,337	137	0	27	(51)	0	(24)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2838	High Desert Parks & Recreation District	(101)	0	0	0	0	0	0	47	1	0	1	(1)	0	0	
2839	North Morrow Vector Control District	(556)	0	0	0	0	0	0	257	0	0	3	0	0	3	
2840	Cannon Beach Rural Fire Protection District	(486)	0	0	0	33	0	0	225	0	0	3	12	0	15	
2841	Jefferson County Soil & Water Conservation District	(921)	0	0	0	34	0	0	426	0	0	5	12	0	17	
2842	Tualatin Valley Water District	(40,984)	0	0	0	0	0	0	18,981	273	0	220	(101)	0	119	
2843	Yachats Rural Fire Protection District	(1,141)	0	0	0	0	0	0	528	66	0	6	(24)	0	(18)	
2844	Crook County Airport Fire Protection District 1	(6,854)	0	0	0	4	0	0	3,174	0	0	37	1	0	38	
2845	Sunrise Water Authority	(5,740)	0	0	0	547	0	0	2,659	0	0	31	202	0	233	
2846	Jefferson County Library District	(837)	0	0	0	15	0	0	388	0	0	4	5	0	9	
2847	Sweet Home Fire and Ambulance District	(3,743)	0	0	0	0	0	0	1,734	182	0	20	(68)	0	(48)	
2849	Lebanon Aquatic District	(811)	0	0	0	27	0	0	376	0	0	4	10	0	14	
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	16	0	0	(6)	0	(6)	
2851	East Umatilla County Rural Fire Protection District	(308)	0	0	0	0	0	0	143	25	0	2	(9)	0	(7)	
2852	Ochoco Irrigation District	(1,919)	0	0	0	0	0	0	889	15	0	10	(5)	0	5	
2853	Mill City Rural Fire Protection District	(213)	0	0	0	0	0	0	99	12	0	1	(5)	0	(4)	
2855	Harney Hospital	(37,123)	0	0	0	0	0	0	17,193	644	0	199	(238)	0	(39)	
2857	Sunriver Service District	(7,014)	0	0	0	0	0	0	3,249	381	0	38	(141)	0	(103)	
2858	Nesika Beach-Ophir Water District	(271)	0	0	0	0	0	0	126	88	0	1	(32)	0	(31)	
2859	South Lane County Fire and Rescue	(7,446)	0	0	0	0	0	0	3,449	123	0	40	(46)	0	(6)	
2860	Coos County Airport District	(2,818)	0	0	0	0	0	0	1,305	0	0	15	0	0	15	
2861	Mt Angel Fire District	(288)	0	0	0	1	0	0	133	0	0	2	1	0	3	
2864	Tri-City Water and Sanitary Authority	(1,502)	0	0	0	0	0	0	696	29	0	8	(11)	0	(3)	
2865	Tri-County Cooperative Weed Management Area	(342)	0	0	0	7	0	0	159	0	0	2	2	0	4	
2867	West Multnomah Soil And Water Conservation District	(2,466)	0	0	0	25	0	0	1,142	0	0	13	9	0	22	
2869	Nehalem Bay Fire & Rescue	(846)	0	0	0	0	0	0	392	9	0	5	(3)	0	2	
2870	Clackamas River Water Providers	(659)	0	0	0	0	0	0	305	11	0	4	(4)	0	0	
2873	Mosier Fire District	(170)	0	0	0	0	0	0	79	5	0	1	(2)	0	(1)	
2874	Umatilla-Morrow Radio and Data District	(881)	0	0	0	0	0	0	408	19	0	5	(7)	0	(2)	
2876	Oregon Municipal Electric Utilities Association	(271)	0	0	0	0	0	0	125	96	0	1	(36)	0	(35)	
2877	Mid-Columbia Fire And Rescue V1-801	(7,359)	0	0	0	0	0	0	3,408	539	0	40	(200)	0	(160)	
2878	Yamhill Fire Protection District	(274)	0	0	0	0	0	0	127	1	0	1	0	0	1	
2879	LaGrande Rural Fire Protection District	(305)	0	0	0	0	0	0	141	18	0	2	(7)	0	(5)	
2880	Oregon Health & Science University	(1,388,501)	0	0	0	0	0	0	643,076	27,333	0	7,455	(10,123)	0	(2,668)	
2881	Lake Chinnok Fire and Rescue District	(145)	0	0	0	0	0	0	67	0	0	0	0	0	1	
2883	Lane Fire Authority	(11,085)	0	0	0	196	0	0	5,134	0	0	60	72	0	132	
2884	North Central Public Health District	(4,303)	0	0	0	190	0	0	1,993	0	0	23	48	0	71	
2885	Siletz Rural Fire Protection District	(351)	0	0	0	0	0	0	163	10	0	2	(4)	0	(2)	
2886	Idanha-Detroit Rural Fire Protection District	(720)	0	0	0	333	0	0	333	0	0	4	123	0	127	
2887	Umatilla County Fire District #1	(11,878)	0	0	0	0	0	0	5,501	94	0	64	(35)	0	29	
2900	Clatsop Community College	(22,662)	0	0	0	0	0	0	10,496	798	0	122	(295)	0	(173)	
2901	Blue Mountain Community College	(44,132)	0	0	0	0	0	0	20,439	491	0	237	(182)	0	55	
2902	Treasure Valley Community College	(35,324)	0	0	0	0	0	0	16,360	1,853	0	190	(686)	0	(496)	
2903	Umpqua Community College	(47,446)	0	0	0	0	0	0	21,974	694	0	255	(257)	0	(2)	
2904	Lane Community College	(194,694)	0	0	0	0	0	0	90,171	5,923	0	1,045	(2,194)	0	(1,149)	
2905	Mt Hood Community College	(167,563)	0	0	0	1,568	0	0	77,606	0	0	900	581	0	1,481	
2906	Klamath Community College	(24,063)	0	0	0	375	0	0	11,145	0	0	129	139	0	268	
2908	Clackamas Community College	(115,001)	0	0	0	18	0	0	53,262	0	0	617	6	0	623	
2910	Linn-Benton Community College	(110,333)	0	0	0	0	0	0	51,100	1,238	0	592	(459)	0	133	
2918	Portland Community College	(540,259)	0	0	0	0	0	0	250,217	7,171	0	2,901	(2,656)	0	245	
2919	Chemeketa Community College	(195,956)	0	0	0	0	0	0	90,756	2,434	0	1,052	(902)	0	150	
2922	Rogue Community College	(85,966)	0	0	0	0	0	0	39,815	1,442	0	462	(534)	0	(72)	
2995	Oregon Coast Community College	(8,568)	0	0	0	174	0	0	3,968	0	0	46	65	0	111	
2996	Columbia Gorge Community College	(19,537)	0	0	0	0	0	0	9,049	4	0	105	(2)	0	103	
2997	Tillamook Bay Community College	(7,413)	0	0	0	79	0	0	3,433	0	0	40	29	0	69	
2998	Southwestern Community College	(43,229)	0	0	0	0	0	0	20,021	655	0	232	(242)	0	(10)	
2999	Central Oregon Community College	(92,316)	0	0	0	0	0	0	42,756	2,779	0	496	(1,029)	0	(533)	
3003	Baker School District 5J	(38,539)	0	0	0	0	0	0	17,849	268	0	207	(99)	0	108	
3008	Huntington School District 16J	(2,284)	0	0	0	74	0	0	1,058	0	0	12	27	0	39	
3016	Burnt River High School	(1,801)	0	0	0	0	0	0	834	99	0	10	(37)	0	(27)	
3027	Pine-Eagle School District 61	(5,071)	0	0	0	80	0	0	2,348	0	0	27	30	0	57	
3037	Alsea School	(4,557)	0	0	0	57	0	0	2,111	0	0	24	21	0	45	
3039	Corvallis School District 509J	(142,070)	0	0	0	0	0	0	65,799	1,378	0	763	(510)	0	253	
3043	Philomath School District 17J	(28,374)	0	0	0	204	0	0	13,141	0	0	152	75	0	227	
3075	West Linn School District	(217,984)	0	0	0	9,773	0	0	100,958	0	0	1,170	3,620	0	4,790	
3116	Colton School District 53	(12,122)	0	0	0	0	0	0	5,614	150	0	65	(56)	0	9	
3122	Oregon City School District 62	(168,989)	0	0	0	0	0	0	78,266	2,921	0	907	(1,082)	0	(175)	
3160	Gladstone School District 115	(36,985)	0	0	0	0	0	0	17,129	1,827	0	199	(676)	0	(477)	
3179	Clatsop County School District 1C	(40,965)	0	0	0	0	0	0	18,973	298	0	220	(110)	0	110	
3186	Jewell School District 8	(6,437)	0	0	0	0	0	0	2,981	129	0	35	(48)	0	(13)	
3187	Seaside Schools	(37,643)	0	0	0	0	0	0	17,434	209	0	202	(78)	0	124	
3195	Warrenton-Hammond School District	(21,209)	0	0	0	131	0	0	9,823	0	0	114	49	0	163	
3230	Vernonia School District	(12,318)	0	0	0	0	0	0	5,705	629	0	66	(233)	0	(167)	
3241	Coquille School District 8	(19,830)	0	0	0	363	0	0	9,184	0	0	106	134	0	240	
3242	Coos Bay School District 9	(54,301)	0	0	0	0	0	0	25,149	841	0	292	(311)	0	(19)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
				Changes in Assumptions	Changes in Employer Proportion			Changes in Assumptions	Changes in Employer Proportion							
3245	North Bend Public Schools	(42,114)	0	0	0	0	0	0	19,505	634	226	(235)	0	(9)		
3252	Powers School District	(3,400)	0	0	0	80	0	0	1,575	0	18	29	0	47		
3257	Myrtle Point School District 41	(13,253)	0	0	0	0	0	0	6,138	663	71	(245)	0	(174)		
3264	Bandon School District	(14,144)	0	0	0	14	0	0	6,551	0	76	5	0	81		
3274	Crook County School District	(59,559)	0	0	0	0	0	0	27,584	1,091	320	(404)	0	(84)		
3275	Port Orford-Langlois School District 2CJ	(6,370)	0	0	0	0	0	0	2,950	59	0	(22)	0	12		
3283	Brookings-Harbor School District 17C	(32,564)	0	0	0	0	0	0	15,082	44	175	(16)	0	159		
3288	Central Curry School District 1	(6,346)	0	0	0	53	0	0	4,329	0	50	19	0	69		
3291	Bend-La Pine Public Schools	(363,209)	0	0	0	0	0	0	168,218	2,963	1,950	(1,098)	0	852		
3296	Sisters School District	(23,753)	0	0	0	0	0	0	11,001	34	128	(12)	0	116		
3307	Oakland School District	(10,810)	0	0	0	43	0	0	5,006	0	58	16	0	74		
3310	Roseburg Public Schools	(112,441)	0	0	0	0	0	0	52,076	2,725	604	(1,009)	0	(405)		
3316	Glide School District 12	(15,214)	0	0	0	6	0	0	7,046	0	82	2	0	84		
3318	Days Creek School District 15	(4,597)	0	0	0	21	0	0	2,129	0	25	8	0	33		
3319	South Umpqua School District	(26,944)	0	0	0	0	0	0	12,479	244	145	(91)	0	54		
3320	Camas Valley School District 21	(4,784)	0	0	0	0	0	0	2,216	39	26	(15)	0	11		
3321	North Douglas School District 22	(6,479)	0	0	0	0	0	0	3,001	336	35	(124)	0	(89)		
3324	Yoncalla School District 32	(5,133)	0	0	0	0	0	0	2,378	355	28	(131)	0	(103)		
3325	Elkton School District 34	(4,927)	0	0	0	0	0	0	2,282	52	26	(19)	0	7		
3335	Riddle School District	(6,188)	0	0	0	0	0	0	3,792	166	44	(62)	0	(18)		
3338	Glendale 77	(6,196)	0	0	0	0	0	0	2,871	115	33	(42)	0	(9)		
3349	Winston-Dillard Schools	(22,593)	0	0	0	0	0	0	10,464	861	121	(319)	0	(198)		
3353	Sutherlin School District 130	(29,084)	0	0	0	15	0	0	13,470	0	156	6	0	162		
3361	Arlington Public Schools	(4,316)	0	0	0	41	0	0	1,999	0	23	15	0	38		
3364	Condon Admin School District 25J	(2,985)	0	0	0	9	0	0	1,382	0	16	3	0	19		
3370	Prairie City School District 4	(3,538)	0	0	0	0	0	0	1,639	155	19	(58)	0	(39)		
3372	Monument School District 8	(2,140)	0	0	0	0	0	0	991	26	11	(10)	0	1		
3375	Dayville School District 16J	(2,200)	0	0	0	0	0	0	1,019	139	12	(52)	0	(40)		
3376	Long Creek Schools	(1,649)	0	0	0	41	0	0	764	0	9	15	0	24		
3394	Crane Elementary School	(1,177)	0	0	0	57	0	0	545	0	6	21	0	27		
3395	Pine Creek School	(147)	0	0	0	10	0	0	68	0	1	4	0	5		
3396	Diamond School District 7	(166)	0	0	0	0	0	0	77	147	0	(54)	0	(53)		
3397	Sunkey School District	(369)	0	0	0	0	0	0	171	43	2	(16)	0	(14)		
3398	Drewsey School	(1,811)	0	0	0	34	0	0	84	0	1	12	0	13		
3399	Frenchglen School District	(424)	0	0	0	0	0	0	197	8	0	(3)	0	(1)		
3405	Fields-Trout Creek 33	(521)	0	0	0	29	0	0	241	0	2	11	0	14		
3407	Crane Union High School	(2,388)	0	0	0	73	0	0	1,106	0	13	27	0	40		
3409	Hood River County School District	(92,663)	0	0	0	0	0	0	42,916	1,064	497	(394)	0	103		
3414	City of Phoenix School District	(47,893)	0	0	0	0	0	0	22,181	966	257	(358)	0	(101)		
3415	Ashland Public Schools	(59,481)	0	0	0	0	0	0	27,548	1,251	319	(463)	0	(144)		
3416	Central Point School District 6	(88,541)	0	0	0	0	0	0	41,007	118	475	(44)	0	431		
3417	Eagle Point School District 9	(76,148)	0	0	0	0	0	0	35,267	837	409	(310)	0	99		
3424	Rogue River School District	(16,043)	0	0	0	470	0	0	7,430	0	86	174	0	260		
3432	Prospect School District	(4,979)	0	0	0	84	0	0	2,306	0	27	31	0	58		
3439	Butte Falls School District	(4,714)	0	0	0	0	0	0	2,183	26	25	(9)	0	16		
3440	Pinehurst School	(469)	0	0	0	16	0	0	217	0	3	6	0	9		
3445	Culver School District 4	(14,704)	0	0	0	0	0	0	6,810	579	79	(215)	0	(136)		
3446	Ashwood School	(126)	0	0	0	0	0	0	58	3	1	(1)	0	0		
3447	Madras School District	(72,166)	0	0	0	0	0	0	33,423	501	387	(186)	0	201		
3451	Black Butte School District	(587)	0	0	0	0	0	0	272	43	3	(16)	0	(13)		
3454	Grants Pass School District	(138,569)	0	0	0	0	0	0	64,178	1,457	744	(539)	0	205		
3456	Klamath County School District	(131,888)	0	0	0	80	0	0	61,083	0	708	30	0	738		
3457	Klamath Falls City Schools	(69,167)	0	0	0	0	0	0	32,034	1,651	371	(611)	0	(240)		
3461	Lake County School District 7	(16,584)	0	0	0	0	0	0	7,681	501	89	(185)	0	(96)		
3462	Paisley School District	(3,403)	0	0	0	157	0	0	1,576	0	18	58	0	76		
3463	North Lake School District 14	(5,224)	0	0	0	0	0	0	2,420	72	28	(26)	0	2		
3464	Plush School District	(390)	0	0	0	0	0	0	180	6	0	(2)	0	0		
3465	Adel School District 21	(360)	0	0	0	0	0	0	167	12	0	(5)	0	(3)		
3470	Pleasant Hill School District	(17,197)	0	0	0	0	0	0	7,965	324	92	(120)	0	(28)		
3473	Eugene School District 4J	(374,185)	0	0	0	0	0	0	173,302	5,815	2,009	(2,154)	0	(145)		
3487	Springfield School District 19	(251,096)	0	0	0	9,101	0	0	116,293	0	1,348	3,371	0	4,719		
3494	Fern Ridge School District	(24,657)	0	0	0	0	0	0	11,420	798	132	(295)	0	(163)		
3498	Mapleton School District	(5,166)	0	0	0	0	0	0	2,393	204	28	(75)	0	(47)		
3502	Creswell School District 40	(24,534)	0	0	0	0	0	0	11,363	668	132	(247)	0	(115)		
3506	South Lane School District	(63,883)	0	0	0	0	0	0	29,587	1,990	343	(737)	0	(394)		
3510	Bethel School District	(117,105)	0	0	0	0	0	0	54,237	2,302	629	(852)	0	(223)		
3517	Crow-Applegate-Lorane District 66	(7,811)	0	0	0	23	0	0	3,618	0	42	8	0	50		
3519	McKenzie School District	(5,980)	0	0	0	0	0	0	2,770	423	32	(157)	0	(125)		
3520	Junction City School District 69	(32,162)	0	0	0	117	0	0	14,896	0	173	44	0	215		
3522	Lowell School District	(7,067)	0	0	0	207	0	0	3,273	0	38	77	0	117		
3524	Oakridge School District	(11,866)	0	0	0	0	0	0	5,496	180	64	(66)	0	(2)		
3527	Marcola School District 79	(5,623)	0	0	0	51	0	0	2,604	0	30	19	0	49		
3533	Triangle Lake Schools	(6,170)	0	0	0	0	0	0	2,858	140	33	(52)	0	(19)		
3537	Siuslaw School District 97J	(30,452)	0	0	0	0	0	0	14,104	244	163	(90)	0	73		

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3579	Lincoln County School District	(92,146)	0	0	0	0	0	0	0	42,677	418	0	495	(155)	0	340
3615	Central Linn School District 552C	(15,022)	0	0	0	0	0	0	0	6,957	155	0	81	(58)	0	23
3618	Sweet Home School District 55	(44,310)	0	0	0	0	0	0	0	20,522	780	0	238	(289)	0	(51)
3647	Scio School District 95C	(14,759)	0	0	0	1,069	0	0	0	6,835	0	0	79	396	0	475
3665	Santiam Canyon School District	(11,858)	0	0	0	185	0	0	0	5,492	0	0	64	68	0	132
3684	Ontario School District 8C	(52,595)	0	0	0	0	0	0	0	24,359	1,312	0	282	(486)	0	(204)
3687	Juntura Grade School	(282)	0	0	0	0	0	0	0	131	34	0	2	(13)	0	(11)
3694	Nysa School District 26	(24,906)	0	0	0	0	0	0	0	11,535	136	0	134	(50)	0	84
3696	Annex Elementary School	(1,170)	0	0	0	62	0	0	0	542	0	0	6	23	0	29
3707	Adrian School District 61	(6,823)	0	0	0	47	0	0	0	3,160	0	0	37	17	0	54
3709	Harper School District 66	(3,428)	0	0	0	158	0	0	0	1,588	0	0	18	59	0	77
3712	W W Jones School	(401)	0	0	0	3	0	0	0	186	0	0	2	1	0	3
3729	Jefferson School District 14C	(20,451)	0	0	0	0	0	0	0	9,472	40	0	110	(15)	0	95
3730	North Marion School District 15	(40,243)	0	0	0	0	0	0	0	18,639	1,497	0	216	(554)	0	(338)
3735	Salem-Keizer Public Schools	(968,900)	0	0	0	0	0	0	0	448,740	5,804	0	5,202	(2,150)	0	3,052
3750	St Paul School District	(6,863)	0	0	0	308	0	0	0	3,178	0	0	37	114	0	151
3780	Mt Angel School District 91	(17,020)	0	0	0	0	0	0	0	7,883	581	0	91	(215)	0	(124)
3786	Woodburn School District	(125,266)	0	0	0	0	0	0	0	58,016	3,334	0	673	(1,235)	0	(562)
3809	Morrow County Schools	(46,495)	0	0	0	0	0	0	0	21,534	65	0	250	(24)	0	226
3818	Portland Public Schools	(1,320,639)	0	0	0	0	0	0	0	611,646	23,791	0	7,090	(8,111)	0	(1,721)
3820	Parkrose School District	(68,406)	0	0	0	0	0	0	0	31,709	1,647	0	368	(610)	0	(242)
3824	Reynolds School District	(260,793)	0	0	0	0	0	0	0	120,785	10,850	0	1,400	(4,019)	0	(2,619)
3842	Corbett School District 39	(23,369)	0	0	0	0	0	0	0	10,823	332	0	125	(123)	0	2
3843	David Douglas School District	(304,415)	0	0	0	0	0	0	0	140,988	3,428	0	1,634	(1,269)	0	365
3847	Riverdale School	(18,690)	0	0	0	22	0	0	0	8,656	0	0	100	8	0	108
3850	Dallas School District	(62,055)	0	0	0	0	0	0	0	28,740	389	0	333	(144)	0	189
3859	Central School District 13J	(68,469)	0	0	0	0	0	0	0	31,711	342	0	368	(126)	0	242
3865	Perrydale School District 21	(6,111)	0	0	0	0	0	0	0	2,830	43	0	33	(16)	0	17
3887	Falls City School District	(4,325)	0	0	0	0	0	0	0	2,003	35	0	23	(13)	0	10
3902	Tillamook Public Schools	(42,013)	0	0	0	34	0	0	0	19,458	0	0	226	13	0	239
3920	Neah-Kah-Nie School District	(22,587)	0	0	0	0	0	0	0	10,461	679	0	121	(252)	0	(131)
3927	Echo School District	(6,911)	0	0	0	0	0	0	0	3,201	14	0	37	(5)	0	32
3928	Umatilla School District 6R	(23,774)	0	0	0	0	0	0	0	11,011	855	0	128	(316)	0	(158)
3931	Pendleton School District 16R	(67,354)	0	0	0	0	0	0	0	31,194	266	0	362	(99)	0	263
3935	Athens-Weston School District 29Rj	(11,881)	0	0	0	0	0	0	0	5,503	773	0	64	(286)	0	(222)
3942	Stanfield School District	(10,288)	0	0	0	95	0	0	0	4,765	0	0	55	35	0	90
3944	Ukiah School	(1,590)	0	0	0	0	0	0	0	736	25	0	9	(9)	0	0
3957	Helix School District	(3,796)	0	0	0	0	0	0	0	1,758	23	0	20	(9)	0	11
3958	Pilot Rock School District 2R	(7,485)	0	0	0	0	0	0	0	3,467	192	0	40	(71)	0	(31)
3965	La Grande Public Schools	(40,550)	0	0	0	248	0	0	0	18,781	0	0	218	92	0	310
3966	Union County School District	(7,125)	0	0	0	50	0	0	0	3,300	0	0	38	18	0	56
3967	North Powder School District	(5,712)	0	0	0	258	0	0	0	2,645	0	0	31	95	0	126
3969	Imbler School District	(7,016)	0	0	0	0	0	0	0	3,249	236	0	38	(88)	0	(50)
3970	Cove School District	(6,021)	0	0	0	0	0	0	0	2,789	183	0	32	(68)	0	(36)
3973	Elgin School District 23	(7,360)	0	0	0	0	0	0	0	3,409	594	0	40	(220)	0	(180)
3986	Joseph School District 6	(6,571)	0	0	0	17	0	0	0	3,043	0	0	35	6	0	41
3990	Wallowa School	(4,783)	0	0	0	0	0	0	0	2,215	487	0	26	(180)	0	(154)
3993	Enterprise School District 21	(7,639)	0	0	0	0	0	0	0	3,538	141	0	41	(52)	0	(11)
4003	Troy School District 54	(192)	0	0	0	0	0	0	0	89	4	0	1	(1)	0	0
4012	Dufur Schools	(7,379)	0	0	0	72	0	0	0	3,418	0	0	40	26	0	66
4034	Gaston Public Schools	(12,386)	0	0	0	0	0	0	0	5,736	175	0	66	(65)	0	1
4035	Banks School District	(18,607)	0	0	0	0	0	0	0	8,618	643	0	100	(238)	0	(138)
4062	Beaverton School District	(1,017,705)	0	0	0	9,837	0	0	0	471,344	0	0	5,464	3,644	0	9,108
4109	Spray School District 1	(1,390)	0	0	0	0	0	0	0	644	409	0	7	(151)	0	(144)
4114	Fossil School District 21J	(5,691)	0	0	0	144	0	0	0	2,636	0	0	31	53	0	84
4135	Newberg School District 29Jt	(117,464)	0	0	0	0	0	0	0	54,403	976	0	631	(362)	0	269
4142	McMinnville Schools	(136,460)	0	0	0	0	0	0	0	62,737	1,480	0	727	(548)	0	179
4144	Shedden School District 49J	(16,684)	0	0	0	0	0	0	0	7,727	204	0	90	(76)	0	14
4166	Yamhill-Carlton School District 1	(19,593)	0	0	0	0	0	0	0	9,070	709	0	105	(262)	0	(157)
4219	Grant County Education Service District	(2,509)	0	0	0	0	0	0	0	1,162	138	0	13	(51)	0	(38)
4220	Jefferson County Education Service District	(3,840)	0	0	0	0	0	0	0	1,779	166	0	21	(61)	0	(40)
4223	InterMountain Education Service District	(38,857)	0	0	0	0	0	0	0	17,996	73	0	209	(27)	0	182
4224	Wallowa County Region 18	(4,159)	0	0	0	136	0	0	0	1,926	0	0	22	50	0	72
4226	North Central Education Service District	(2,668)	0	0	0	58	0	0	0	1,236	0	0	14	22	0	36
4232	South Coast Education Service District Region 7	(17,969)	0	0	0	0	0	0	0	8,322	664	0	96	(246)	0	(150)
4237	Douglas Education Service District	(38,919)	0	0	0	396	0	0	0	18,025	0	0	209	146	0	355
4238	Multnomah Education Service District	(85,210)	0	0	0	806	0	0	0	39,464	0	0	457	299	0	756
4252	High Desert Education Service District	(45,761)	0	0	0	0	0	0	0	21,194	468	0	246	(173)	0	73
4254	Willamette Education Service District	(63,111)	0	0	0	0	0	0	0	29,230	823	0	339	(305)	0	34
4258	Hermiston School District 8R	(97,088)	0	0	0	201	0	0	0	44,966	0	0	521	74	0	595
4259	Clemons Education Service District	(57,564)	0	0	0	0	0	0	0	26,950	1,524	0	309	(564)	0	(255)
4260	Greater Albany School District 8J	(195,035)	0	0	0	0	0	0	0	90,329	119	0	1,047	(44)	0	1,003
4268	Lake Oswego School District	(160,170)	0	0	0	5,198	0	0	0	74,182	0	0	860	1,925	0	2,785
4270	Silver Falls School District	(77,318)	0	0	0	0	0	0	0	35,809	1,272	0	415	(471)	0	(56)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4271	Malheur Education Service District Region 14	(8,625)	0	0	0	264	0	0	0	3,995	0	0	46	98	0	144
4272	Linn-Benton-Lincoln Education Service District	(48,689)	0	0	0	0	0	0	0	22,550	253	0	261	(94)	0	167
4273	Double O School District	(181)	0	0	0	0	0	0	0	84	7	0	1	(3)	0	(2)
4276	Lane County Education Service District	(31,995)	0	0	0	470	0	0	0	14,818	0	0	172	174	0	346
4277	Mitchell School	(2,118)	0	0	0	0	0	0	0	981	132	0	11	(49)	0	(38)
4279	St Helens School District 502	(63,550)	0	0	0	0	0	0	0	29,433	636	0	341	(235)	0	106
4280	Northwest Regional Education Service District	(106,738)	0	0	0	1,362	0	0	0	49,435	0	0	573	505	0	1,078
4286	Southern Oregon Education Service District	(47,280)	0	0	0	1,323	0	0	0	21,898	0	0	254	490	0	744
4288	Medford School District 549C	(249,428)	0	0	0	0	0	0	0	15,521	3,217	0	1,339	(1,191)	0	148
4291	Dayton Public Schools	(20,736)	0	0	0	0	0	0	0	9,604	690	0	111	(255)	0	(144)
4293	Lake County Education Service District	(2,050)	0	0	0	0	0	0	0	949	20	0	11	(7)	0	4
4294	Harney Education Service District Region XVII	(4,307)	0	0	0	0	0	0	0	1,995	115	0	23	(43)	0	(20)
4295	Wasco County Education Service District	(6,362)	0	0	0	47	0	0	0	2,947	0	0	34	18	0	52
4306	Amity School District	(16,084)	0	0	0	0	0	0	0	7,449	562	0	86	(208)	0	(122)
4309	Scappoose School District	(42,150)	0	0	0	0	0	0	0	19,522	744	0	226	(275)	0	(49)
4311	Redmond School District 2J	(140,862)	0	0	0	0	0	0	0	65,239	2,559	0	756	(948)	0	(192)
4312	Reedsport School District	(11,306)	0	0	0	9	0	0	0	5,236	0	0	61	4	0	65
4313	Forest Grove School District	(136,875)	0	0	0	0	0	0	0	63,393	1,287	0	735	(476)	0	259
4314	Willamina School District 30J	(17,736)	0	0	0	0	0	0	0	8,214	54	0	95	(20)	0	75
4315	John Day School District	(14,262)	0	0	0	0	0	0	0	6,605	759	0	77	(281)	0	(204)
4316	Tigard-Tualatin School District 23J	(273,233)	0	0	0	0	0	0	0	126,546	1,431	0	1,467	(530)	0	937
4317	Sherwood School District 88J	(104,892)	0	0	0	0	0	0	0	48,580	922	0	563	(342)	0	221
4320	Rainier School District 13	(19,035)	0	0	0	0	0	0	0	8,816	331	0	102	(122)	0	(20)
4321	North Clackamas School District 12	(383,355)	0	0	0	2,184	0	0	0	177,548	0	0	2,058	809	0	2,867
4323	Estacada School District 108	(38,842)	0	0	0	0	0	0	0	17,989	466	0	209	(173)	0	36
4324	Centennial School District 28	(148,376)	0	0	0	0	0	0	0	68,719	2,502	0	797	(927)	0	(130)
4326	Harney County School District 3	(18,008)	0	0	0	0	0	0	0	8,340	80	0	97	(29)	0	68
4327	Jordan Valley School District 3	(2,164)	0	0	0	136	0	0	0	1,002	0	0	12	50	0	62
4329	Gervais School District 1	(23,438)	0	0	0	0	0	0	0	10,855	529	0	126	(196)	0	(70)
4330	Vale School District 84	(21,441)	0	0	0	0	0	0	0	9,930	516	0	115	(191)	0	(76)
4331	Molalla River School District	(49,188)	0	0	0	0	0	0	0	22,781	165	0	264	(61)	0	203
4332	Gresham-Barlow School District 10	(240,165)	0	0	0	0	0	0	0	111,231	4,389	0	1,289	(1,625)	0	(336)
4333	Carby School District	(104,175)	0	0	0	485	0	0	0	48,248	0	0	559	179	0	738
4334	Cascade School District 5	(44,937)	0	0	0	0	0	0	0	20,812	525	0	241	(195)	0	46
4335	Milton-Freewater Unified School District 7	(34,009)	0	0	0	0	0	0	0	15,751	405	0	183	(150)	0	33
4336	Nestucca Valley School District 101	(12,063)	0	0	0	0	0	0	0	5,587	587	0	65	(218)	0	(153)
4337	Sherman County School District	(4,860)	0	0	0	0	0	0	0	2,251	639	0	26	(236)	0	(210)
4338	Three Rivers U J School District	(101,349)	0	0	0	4,536	0	0	0	46,939	0	0	544	1,680	0	2,224
4339	Lebanon Community School District	(78,459)	0	0	0	510	0	0	0	36,338	0	0	421	189	0	610
4340	Monroe School District 1J	(9,469)	0	0	0	0	0	0	0	4,385	411	0	51	(152)	0	(101)
4341	Hillsboro School District 1J	(491,786)	0	0	0	0	0	0	0	227,767	5,708	0	2,640	(2,114)	0	526
4342	North Santiam School District 29J	(44,928)	0	0	0	0	0	0	0	20,808	993	0	241	(368)	0	(127)
4343	Harrisburg School District 7	(17,068)	0	0	0	0	0	0	0	7,905	626	0	92	(232)	0	(140)
4344	South Wasco County School District 1	(6,292)	0	0	0	0	0	0	0	2,914	234	0	34	(87)	0	(53)
4345	Oregon Trail School District 46	(86,278)	0	0	0	801	0	0	0	39,959	0	0	463	296	0	759
4346	Knappa School District 4	(10,613)	0	0	0	0	0	0	0	4,915	159	0	57	(59)	0	(2)
4347	Clatskanie School District 6J	(15,956)	0	0	0	117	0	0	0	7,390	0	0	86	43	0	129
4348	Lourdes Charter School	(682)	0	0	0	0	0	0	0	316	6	0	4	(2)	0	2
4350	Ridgeline Montessori	(3,208)	0	0	0	42	0	0	0	1,486	0	0	17	15	0	32
4351	The Village School	(752)	0	0	0	9	0	0	0	348	0	0	4	3	0	7
4352	Armadio Technical Institute	(1,357)	0	0	0	0	0	0	0	628	258	0	7	(96)	0	(89)
4354	Opal Charter School	(791)	0	0	0	0	0	0	0	366	277	0	4	(103)	0	(99)
4355	Three Rivers Charter School	(2,880)	0	0	0	158	0	0	0	1,334	0	0	15	58	0	73
4360	Luckiamute Valley Charter School	(3,146)	0	0	0	0	0	0	0	1,457	101	0	17	(38)	0	(21)
4362	Kings Valley Charter School	(178)	0	0	0	0	0	0	0	82	8	0	1	(3)	0	(2)
4363	Multisensory Learning Academy	(5,860)	0	0	0	277	0	0	0	2,714	0	0	31	103	0	134
4365	Mitch Charter School	(3,190)	0	0	0	116	0	0	0	1,477	0	0	17	43	0	60
4366	Sand Ridge Charter School	(3,906)	0	0	0	23	0	0	0	1,809	0	0	21	9	0	30
4367	Arthur Academy Charter School	(11,255)	0	0	0	0	0	0	0	5,213	371	0	60	(138)	0	(78)
4369	Trillium Charter School	(4,444)	0	0	0	0	0	0	0	2,058	33	0	24	(12)	0	12
4370	Howard Street Charter School, Inc.	(1,338)	0	0	0	39	0	0	0	620	0	0	7	15	0	22
4371	The Lighthouse School	(2,766)	0	0	0	17	0	0	0	1,281	0	0	15	6	0	21
4373	Sheridan Japanese School Foundation	(1,203)	0	0	0	50	0	0	0	557	0	0	6	18	0	24
4374	Ione School District	(5,529)	0	0	0	0	0	0	0	2,561	177	0	30	(66)	0	(36)
4375	Eddyville Charter School	(3,212)	0	0	0	198	0	0	0	1,487	0	0	17	73	0	90
4376	Four Rivers Community School	(4,068)	0	0	0	56	0	0	0	1,884	0	0	22	21	0	43
4378	Mosier Community School	(3,314)	0	0	0	513	0	0	0	1,535	0	0	18	190	0	208
4379	Siletz Valley School	(3,116)	0	0	0	0	0	0	0	1,443	9	0	17	(4)	0	13
4380	The Emerson School	(1,635)	0	0	0	0	0	0	0	757	1	0	9	0	0	(78)
4381	North Wasco County School District 21	(56,362)	0	0	0	0	0	0	0	26,104	2,892	0	303	(1,071)	0	(76)
4382	Sell Enhancement Inc.	(1,342)	0	0	0	0	0	0	0	622	210	0	7	(78)	0	(71)
4383	City View Charter School	(2,282)	0	0	0	0	0	0	0	1,057	129	0	12	(48)	0	(36)
4386	Nixyaawii Community School	(1,421)	0	0	0	0	0	0	0	658	57	0	8	(21)	0	(13)
4388	West Lane Tech	(1,261)	0	0	0	0	0	0	0	584	52	0	7	(19)	0	(12)

Exhibit D

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June 30, 2017 Measurement Date (MD)

Total for all entities		(41,734,096)	0	0	377,741	0	0	0	19,328,886	377,739	0	224,068	(5)	0	224,063	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4390	Oregon Connections Academy	(29,253)	0	0	0	742	0	0	0	13,549	0	0	157	275	0	432
4392	Eagleridge High School	(2,539)	0	0	0	0	0	0	0	1,176	26	0	14	(10)	0	4
4393	Cascade Heights Public Charter School	(2,809)	0	0	0	47	0	0	0	1,301	0	0	15	18	0	33
4395	Siletz Valley Early College Academy	(1,116)	0	0	0	0	0	0	0	517	39	0	6	(15)	0	(9)
4396	Sweet Home Charter School	(1,987)	0	0	0	314	0	0	0	920	0	0	11	116	0	127
4397	Springwater Environmental Sciences School	(2,575)	0	0	0	28	0	0	0	1,192	0	0	14	10	0	24
4400	Phoenix School	(1,796)	0	0	0	22	0	0	0	832	0	0	10	8	0	18
4401	Ballston Community School	(1,042)	0	0	0	50	0	0	0	493	0	0	6	18	0	24
4402	Sage Community School	(746)	0	0	0	7	0	0	0	345	0	0	4	2	0	6
4403	Portland Village School	(4,444)	0	0	0	17	0	0	0	2,058	0	0	24	6	0	30
4404	Alliance Charter Academy	(5,615)	0	0	0	0	0	0	0	2,601	90	0	30	(33)	0	(3)
4405	Forest Grove Community School	(2,714)	0	0	0	29	0	0	0	1,257	0	0	15	11	0	26
4407	Madrone Trail Public Charter School	(2,255)	0	0	0	0	0	0	0	1,044	271	0	12	(101)	0	(89)
4408	Muddy Creek Charter School	(1,280)	0	0	0	0	0	0	0	593	39	0	7	(15)	0	(8)
4409	Southwest Charter School	(2,314)	0	0	0	2	0	0	0	1,072	0	0	12	1	0	13
4410	Ace Academy	0	0	0	0	0	0	0	0	0	728	0	0	(270)	0	(270)
4411	Sherwood Charter School	(2,454)	0	0	0	0	0	0	0	1,136	66	0	13	(24)	0	(11)
4412	Estacada Web Academy	(6,013)	0	0	0	123	0	0	0	2,785	0	0	32	45	0	77
4418	Lewis And Clark Montessori Charter School	(4,862)	0	0	0	436	0	0	0	2,252	0	0	26	162	0	188
4419	Silves River Web Academy	(1,652)	0	0	0	307	0	0	0	765	0	0	9	114	0	123
4420	Oregon Virtual Academy	(13,449)	0	0	0	506	0	0	0	6,229	0	0	72	188	0	260
4422	Redmond Proficiency Academy	(9,559)	0	0	0	289	0	0	0	4,427	0	0	51	107	0	158
4423	Molalla River Academy	(2,370)	0	0	0	85	0	0	0	1,098	0	0	13	31	0	44
4424	The Ivy School	(3,091)	0	0	0	170	0	0	0	1,431	0	0	17	63	0	80
4429	Clackamas Web Academy	(51)	0	0	0	0	0	0	0	24	1	0	0	(1)	0	(1)
4430	Clackamas Charter Alliance 2	(298)	0	0	0	0	0	0	0	138	6	0	2	(2)	0	0
4432	Renaissance Public Academy	(1,099)	0	0	0	50	0	0	0	509	0	0	6	18	0	24
4433	Powell Butte Community Charter School	(2,594)	0	0	0	187	0	0	0	1,202	0	0	14	69	0	83
4434	Logos Public Charter School	(9,586)	0	0	0	0	0	0	0	4,439	128	0	51	(48)	0	3
4435	Sunny Wolf Charter School	(1,755)	0	0	0	126	0	0	0	813	0	0	9	46	0	55
4436	Academy Of Arts & Academics	(2,175)	0	0	0	72	0	0	0	1,007	0	0	12	26	0	38
4437	Center for Advance Learning	(3,201)	0	0	0	60	0	0	0	1,482	0	0	17	22	0	39
4440	Shenidon Allprep Academy	(1,617)	0	0	0	66	0	0	0	749	0	0	9	25	0	34
4441	Baker Web Academy	(12,248)	0	0	0	1,470	0	0	0	5,673	0	0	66	545	0	611
4443	Knova Learning Oregon	(3,608)	0	0	0	0	0	0	0	1,671	261	0	19	(97)	0	(78)
4444	Bennett Pearson Academy, Inc.	(1,554)	0	0	0	0	0	0	0	720	55	0	8	(21)	0	(13)
4446	Coburg Community Charter School	(3,493)	0	0	0	57	0	0	0	1,618	0	0	19	21	0	40
4447	Arco Iris Spanish Immersion Charter School	(3,040)	0	0	0	25	0	0	0	1,408	0	0	16	9	0	25
4448	Gresham Barlow Web Academy	(4,578)	0	0	0	0	0	0	0	2,120	231	0	25	(85)	0	(60)
4449	Mosier Middle School	(2)	0	0	0	0	0	0	0	1	531	0	0	(196)	0	(196)
4450	Sauvie Island Academy	(3,249)	0	0	0	22	0	0	0	1,505	0	0	17	8	0	25
4451	River's Edge Academy Charter School	(1,834)	0	0	0	0	0	0	0	849	111	0	10	(41)	0	(31)
4452	South Columbia Family School	(649)	0	0	0	43	0	0	0	301	0	0	3	16	0	19
4453	Woodland Educational Initiative	(1,481)	0	0	0	0	0	0	0	686	72	0	8	(26)	0	(18)
4454	Le Monde Immersion Charter School	(2,938)	0	0	0	82	0	0	0	1,361	0	0	16	30	0	46
4455	Hope Chinese Charter School	(2,696)	0	0	0	169	0	0	0	1,342	0	0	16	83	0	99
4456	Insight School of Oregon Charter	(3,261)	0	0	0	357	0	0	0	1,511	0	0	18	132	0	150
4457	Oregon Virtual Education East	(258)	0	0	0	32	0	0	0	119	0	0	1	12	0	13
4458	Oregon Virtual Education West	(258)	0	0	0	32	0	0	0	119	0	0	1	12	0	13
4459	Crater Lake Charter Academy	(2,471)	0	0	0	158	0	0	0	1,145	0	0	13	58	0	71
4460	Kairos Pdx	(1,899)	0	0	0	354	0	0	0	880	0	0	10	131	0	141
4461	Mountain View Academy	(150)	0	0	0	0	0	0	0	69	578	0	1	(214)	0	(213)
4462	Bend International School	(2,463)	0	0	0	349	0	0	0	1,141	0	0	13	129	0	142
4463	Dallas Community School-Community Innovation Partners	(1,262)	0	0	0	175	0	0	0	585	0	0	7	65	0	72
4464	The Valley School Of Southern Oregon	(894)	0	0	0	122	0	0	0	414	0	0	5	45	0	50
4465	Bridge Educational Foundation	(540)	0	0	0	257	0	0	0	250	0	0	3	95	0	98

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
1000	State Agencies	29.48783461%	30.89038441%	27,156,243	0	380,880	49,785,502	15,378,933	15,378,933	0	3.7	102,941	0
2000	Lake County	0.04232777%	0.03424455%	27,156,243	0	(2,195)	49,785,502	17,049	17,049	0	3.7	(593)	0
2001	Clackamas County	1.43514325%	1.44625037%	27,156,243	0	3,016	49,785,502	720,023	720,023	0	3.7	815	0
2002	Curry County	0.05046770%	0.04581969%	27,156,243	0	(1,262)	49,785,502	22,812	22,812	0	3.7	(341)	0
2003	Douglas County	0.26610666%	0.24395070%	27,156,243	0	(6,017)	49,785,502	121,452	121,452	0	3.7	(1,626)	0
2004	Harney County	0.04271265%	0.03875966%	27,156,243	0	(1,073)	49,785,502	19,297	19,297	0	3.7	(290)	0
2005	Jackson County	0.52089276%	0.50609503%	27,156,243	0	(4,019)	49,785,502	251,962	251,962	0	3.7	(1,086)	0
2006	Jefferson County	0.06051642%	0.05790636%	27,156,243	0	(709)	49,785,502	28,829	28,829	0	3.7	(192)	0
2007	Klamath County	0.04158586%	0.03600980%	27,156,243	0	(1,514)	49,785,502	17,928	17,928	0	3.7	(409)	0
2008	Lane County	0.84145649%	0.83131857%	27,156,243	0	(2,753)	49,785,502	413,876	413,876	0	3.7	(744)	0
2009	Marion County	0.82847490%	0.80216444%	27,156,243	0	(7,145)	49,785,502	399,362	399,362	0	3.7	(1,931)	0
2011	Washington County	1.30044225%	1.27029535%	27,156,243	0	(8,187)	49,785,502	632,423	632,423	0	3.7	(2,213)	0
2012	Grant County	0.03416716%	0.03115066%	27,156,243	0	(819)	49,785,502	15,509	15,509	0	3.7	(221)	0
2013	Umatilla County	0.15655474%	0.15068244%	27,156,243	0	(1,595)	49,785,502	75,018	75,018	0	3.7	(431)	0
2014	Linn County	0.38032720%	0.37428411%	27,156,243	0	(1,641)	49,785,502	186,339	186,339	0	3.7	(444)	0
2015	Yamhill County	0.26503113%	0.25595970%	27,156,243	0	(2,463)	49,785,502	127,431	127,431	0	3.7	(666)	0
2016	Sherman County	0.02598347%	0.02452945%	27,156,243	0	(395)	49,785,502	12,212	12,212	0	3.7	(107)	0
2017	Columbia County	0.09031617%	0.09642227%	27,156,243	0	1,658	49,785,502	48,004	48,004	0	3.7	448	0
2018	Coos County	0.15399694%	0.14941442%	27,156,243	0	(1,244)	49,785,502	74,387	74,387	0	3.7	(336)	0
2020	Wasco County	0.05812311%	0.06238109%	27,156,243	0	1,156	49,785,502	31,057	31,057	0	3.7	312	0
2021	Baker County	0.05114618%	0.04991188%	27,156,243	0	(335)	49,785,502	24,849	24,849	0	3.7	(91)	0
2022	Gilliam County	0.02096741%	0.01985685%	27,156,243	0	(302)	49,785,502	9,886	9,886	0	3.7	(82)	0
2027	Deschutes County	0.61696113%	0.60562393%	27,156,243	0	(3,079)	49,785,502	301,513	301,513	0	3.7	(832)	0
2035	Hood River County	0.07208329%	0.07025403%	27,156,243	0	(497)	49,785,502	34,976	34,976	0	3.7	(134)	0
2036	Clatsop County	0.12377558%	0.12307758%	27,156,243	0	(190)	49,785,502	61,275	61,275	0	3.7	(51)	0
2037	Polk County	0.15870593%	0.16478585%	27,156,243	0	1,651	49,785,502	82,039	82,039	0	3.7	446	0
2038	Multnomah County	3.41600160%	3.34735804%	27,156,243	0	(18,641)	49,785,502	1,666,499	1,666,499	0	3.7	(5,038)	0
2039	Malheur County	0.08092617%	0.07480738%	27,156,243	0	(1,662)	49,785,502	37,243	37,243	0	3.7	(449)	0
2040	Benton County	0.26350915%	0.26700595%	27,156,243	0	950	49,785,502	132,930	132,930	0	3.7	257	0
2042	Josephine County	0.14903664%	0.14604069%	27,156,243	0	(814)	49,785,502	72,707	72,707	0	3.7	(220)	0
2043	Lincoln County	0.04663788%	0.04469649%	27,156,243	0	(527)	49,785,502	22,252	22,252	0	3.7	(142)	0
2044	Crook County	0.01454063%	0.01532322%	27,156,243	0	213	49,785,502	7,629	7,629	0	3.7	58	0
2050	Wallowa County	0.00290648%	0.00273306%	27,156,243	0	(47)	49,785,502	1,361	1,361	0	3.7	(13)	0
2099	State Judiciary	0.27677746%	0.29223701%	27,156,243	0	4,198	49,785,502	145,492	145,492	0	3.7	1,135	0
2100	City of Roseburg	0.10873998%	0.10548254%	27,156,243	0	(885)	49,785,502	52,515	52,515	0	3.7	(239)	0
2101	City of Salem	0.81384084%	0.81930652%	27,156,243	0	1,484	49,785,502	407,896	407,896	0	3.7	401	0
2102	City of Medford	0.38945536%	0.36994618%	27,156,243	0	(5,298)	49,785,502	184,180	184,180	0	3.7	(1,432)	0
2103	City of Albany	0.29207849%	0.27215793%	27,156,243	0	(5,410)	49,785,502	135,495	135,495	0	3.7	(1,462)	0
2104	City of Ashland	0.18314802%	0.17606216%	27,156,243	0	(1,924)	49,785,502	87,653	87,653	0	3.7	(520)	0
2105	City of Astoria	0.06278304%	0.06222800%	27,156,243	0	(151)	49,785,502	30,981	30,981	0	3.7	(41)	0
2106	City of Beaverton	0.39653554%	0.40399288%	27,156,243	0	2,025	49,785,502	201,130	201,130	0	3.7	547	0
2107	City of Bend	0.42428630%	0.42821716%	27,156,243	0	1,067	49,785,502	213,190	213,190	0	3.7	288	0
2109	City of Canby	0.06229713%	0.05860662%	27,156,243	0	(1,002)	49,785,502	29,178	29,178	0	3.7	(271)	0
2110	City of Coquille	0.01554579%	0.01400285%	27,156,243	0	(419)	49,785,502	6,971	6,971	0	3.7	(113)	0
2111	City of Eugene	1.05400242%	1.01293637%	27,156,243	0	(11,152)	49,785,502	504,295	504,295	0	3.7	(3,014)	0
2112	City Of Forest Grove	0.00039840%	0.00401422%	27,156,243	0	982	49,785,502	1,998	1,998	0	3.7	265	0
2113	City of Grants Pass	0.13838717%	0.13977634%	27,156,243	0	377	49,785,502	69,588	69,588	0	3.7	102	0
2114	City of Gresham	0.45242495%	0.44217225%	27,156,243	0	(2,784)	49,785,502	220,138	220,138	0	3.7	(752)	0
2115	City of Hillsboro	0.60686657%	0.59684649%	27,156,243	0	(2,721)	49,785,502	297,143	297,143	0	3.7	(735)	0
2117	City of McMinnville	0.18195731%	0.17139914%	27,156,243	0	(2,867)	49,785,502	85,332	85,332	0	3.7	(775)	0
2118	City of Ontario	0.03032020%	0.02661897%	27,156,243	0	(1,005)	49,785,502	13,252	13,252	0	3.7	(272)	0
2119	City of Oregon City	0.12928229%	0.12936493%	27,156,243	0	22	49,785,502	64,405	64,405	0	3.7	6	0
2120	City of Lake Oswego	0.27105784%	0.25704586%	27,156,243	0	(3,805)	49,785,502	127,972	127,972	0	3.7	(1,028)	0
2121	City of Portland	3.59596760%	3.53676347%	27,156,243	0	(16,078)	49,785,502	1,760,795	1,760,795	0	3.7	(4,345)	0
2122	City of Redmond	0.10543413%	0.10925293%	27,156,243	0	1,037	49,785,502	54,392	54,392	0	3.7	280	0
2123	City of St Helens	0.03870699%	0.04087381%	27,156,243	0	588	49,785,502	20,349	20,349	0	3.7	159	0
2125	City of Vernonia	0.00565112%	0.00601432%	27,156,243	0	99	49,785,502	2,994	2,994	0	3.7	27	0
2126	City of West Linn	0.09219008%	0.08995006%	27,156,243	0	(608)	49,785,502	44,782	44,782	0	3.7	(164)	0
2127	City of Cottage Grove	0.04154231%	0.04312464%	27,156,243	0	430	49,785,502	21,470	21,470	0	3.7	116	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
2128	City of Tillamook	0.01890192%	0.01892189%	27,156,243	0	5	49,785,502	9,420	9,420	0	3.7	1	0
2129	City of Sweet Home	0.00974530%	0.00963467%	27,156,243	0	(30)	49,785,502	4,797	4,797	0	3.7	(8)	0
2131	City of Drain	0.00600171%	0.00474044%	27,156,243	0	(343)	49,785,502	2,360	2,360	0	3.7	(93)	0
2132	Eugene Water & Electric Board	0.44404742%	0.42003990%	27,156,243	0	(6,520)	49,785,502	209,119	209,119	0	3.7	(1,762)	0
2138	City of Hood River	0.04221464%	0.04247799%	27,156,243	0	72	49,785,502	21,148	21,148	0	3.7	19	0
2139	City of Reedsport	0.01431344%	0.01381262%	27,156,243	0	(136)	49,785,502	6,877	6,877	0	3.7	(37)	0
2140	City of Lebanon	0.05669862%	0.06114702%	27,156,243	0	1,208	49,785,502	30,442	30,442	0	3.7	326	0
2142	City of Sherwood	0.07130756%	0.06672111%	27,156,243	0	(1,246)	49,785,502	33,217	33,217	0	3.7	(337)	0
2143	City of Oakland	0.00192193%	0.00171871%	27,156,243	0	(55)	49,785,502	856	856	0	3.7	(15)	0
2145	City of Vale	0.00447975%	0.00419773%	27,156,243	0	(77)	49,785,502	2,090	2,090	0	3.7	(21)	0
2146	City of Prineville	0.04232452%	0.03938132%	27,156,243	0	(799)	49,785,502	19,606	19,606	0	3.7	(216)	0
2147	City of Wheeler	0.00150451%	0.00145301%	27,156,243	0	(14)	49,785,502	723	723	0	3.7	(4)	0
2148	City of Klamath Falls	0.09782909%	0.09196963%	27,156,243	0	(1,591)	49,785,502	45,788	45,788	0	3.7	(430)	0
2149	City of Canyonville	0.00271354%	0.00318639%	27,156,243	0	128	49,785,502	1,586	1,586	0	3.7	35	0
2150	City of Bandon	0.02166594%	0.02056675%	27,156,243	0	(298)	49,785,502	10,239	10,239	0	3.7	(81)	0
2152	City of Coos Bay	0.07433748%	0.06912898%	27,156,243	0	(1,414)	49,785,502	34,416	34,416	0	3.7	(382)	0
2154	City of Pendleton	0.08907702%	0.08287881%	27,156,243	0	(1,683)	49,785,502	41,262	41,262	0	3.7	(455)	0
2155	City of Corvallis	0.30633548%	0.28636259%	27,156,243	0	(5,424)	49,785,502	142,567	142,567	0	3.7	(1,466)	0
2157	City of Monmouth	0.03381229%	0.03272541%	27,156,243	0	(295)	49,785,502	16,293	16,293	0	3.7	(80)	0
2158	City of Milton-Freewater	0.04258291%	0.04242036%	27,156,243	0	(44)	49,785,502	21,119	21,119	0	3.7	(12)	0
2159	City of Baker City	0.03756209%	0.03560733%	27,156,243	0	(531)	49,785,502	17,727	17,727	0	3.7	(144)	0
2160	City of Hermiston	0.05655190%	0.05700055%	27,156,243	0	122	49,785,502	28,378	28,378	0	3.7	33	0
2161	City of Pilot Rock	0.00292193%	0.00254393%	27,156,243	0	(103)	49,785,502	1,267	1,267	0	3.7	(28)	0
2162	City of Clatskanie	0.00949465%	0.00579082%	27,156,243	0	(1,006)	49,785,502	2,883	2,883	0	3.7	(272)	0
2163	City of Milwaukie	0.09674394%	0.09520229%	27,156,243	0	(419)	49,785,502	47,397	47,397	0	3.7	(113)	0
2165	City of Cornelius	0.02339762%	0.02362889%	27,156,243	0	63	49,785,502	11,764	11,764	0	3.7	17	0
2166	City of Nyssa	0.00731177%	0.00631750%	27,156,243	0	(270)	49,785,502	3,145	3,145	0	3.7	(73)	0
2167	City of Athena	0.00266765%	0.00262508%	27,156,243	0	(12)	49,785,502	1,307	1,307	0	3.7	(3)	0
2168	City of Oakridge	0.01190014%	0.01114893%	27,156,243	0	(204)	49,785,502	5,551	5,551	0	3.7	(55)	0
2170	City of Madras	0.01779924%	0.01783509%	27,156,243	0	10	49,785,502	8,879	8,879	0	3.7	3	0
2172	City of Sandy	0.03960650%	0.04101136%	27,156,243	0	382	49,785,502	20,418	20,418	0	3.7	103	0
2174	City of Mt Angel	0.00883149%	0.00867427%	27,156,243	0	(43)	49,785,502	4,319	4,319	0	3.7	(12)	0
2175	City of Umatilla	0.02027720%	0.01905740%	27,156,243	0	(331)	49,785,502	9,488	9,488	0	3.7	(89)	0
2176	City of Scappoose	0.02121709%	0.02182097%	27,156,243	0	164	49,785,502	10,864	10,864	0	3.7	44	0
2177	City of Condon	0.00238851%	0.00178140%	27,156,243	0	(165)	49,785,502	887	887	0	3.7	(45)	0
2178	City of Boardman	0.01379204%	0.01092224%	27,156,243	0	(779)	49,785,502	5,438	5,438	0	3.7	(211)	0
2179	City of Estacada	0.01028002%	0.01054875%	27,156,243	0	73	49,785,502	5,252	5,252	0	3.7	20	0
2180	City of Enterprise	0.00657076%	0.00634257%	27,156,243	0	(62)	49,785,502	3,158	3,158	0	3.7	(17)	0
2181	City of Central Point	0.04801935%	0.04506931%	27,156,243	0	(801)	49,785,502	22,438	22,438	0	3.7	(216)	0
2182	City of Cascade Locks	0.00723117%	0.00599866%	27,156,243	0	(334)	49,785,502	2,987	2,987	0	3.7	(90)	0
2183	City of Myrtle Point	0.01273362%	0.01153675%	27,156,243	0	(325)	49,785,502	5,744	5,744	0	3.7	(88)	0
2184	City of Port Orford	0.00536185%	0.00475636%	27,156,243	0	(164)	49,785,502	2,368	2,368	0	3.7	(44)	0
2185	City of Wood Village	0.00865173%	0.00881923%	27,156,243	0	45	49,785,502	4,391	4,391	0	3.7	12	0
2186	City of Chiloquin	0.00166608%	0.00168473%	27,156,243	0	5	49,785,502	839	839	0	3.7	1	0
2187	City of Philomath	0.01560089%	0.01537472%	27,156,243	0	(61)	49,785,502	7,654	7,654	0	3.7	(16)	0
2188	City of Talent	0.01341947%	0.01352902%	27,156,243	0	30	49,785,502	6,735	6,735	0	3.7	8	0
2189	City of Willamina	0.00355443%	0.00307122%	27,156,243	0	(131)	49,785,502	1,529	1,529	0	3.7	(35)	0
2191	City of Huntington	0.00104775%	0.00073140%	27,156,243	0	(86)	49,785,502	364	364	0	3.7	(23)	0
2192	City of North Plains	0.00664249%	0.00581294%	27,156,243	0	(225)	49,785,502	2,894	2,894	0	3.7	(61)	0
2193	City of Heppner	0.00252180%	0.00249289%	27,156,243	0	(8)	49,785,502	1,241	1,241	0	3.7	(2)	0
2194	City of Cave Junction	0.00434507%	0.00411768%	27,156,243	0	(62)	49,785,502	2,050	2,050	0	3.7	(17)	0
2195	City of Metolius	0.00116727%	0.00097084%	27,156,243	0	(53)	49,785,502	483	483	0	3.7	(14)	0
2196	City of Hubbard	0.00723415%	0.00652286%	27,156,243	0	(193)	49,785,502	3,247	3,247	0	3.7	(52)	0
2197	City of Myrtle Creek	0.01021578%	0.00909040%	27,156,243	0	(306)	49,785,502	4,526	4,526	0	3.7	(83)	0
2198	City of Carlton	0.00511369%	0.00519019%	27,156,243	0	21	49,785,502	2,584	2,584	0	3.7	6	0
2199	City of Junction City	0.02545203%	0.02339988%	27,156,243	0	(557)	49,785,502	11,650	11,650	0	3.7	(151)	0
2200	City of Willowa	0.00133765%	0.00145562%	27,156,243	0	32	49,785,502	725	725	0	3.7	9	0
2201	City of Coburg	0.00724014%	0.00646188%	27,156,243	0	(211)	49,785,502	3,217	3,217	0	3.7	(57)	0
2202	City of Dallas	0.04629754%	0.04594645%	27,156,243	0	(95)	49,785,502	22,875	22,875	0	3.7	(26)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
2203	City of Rockaway Beach	0.00861744%	0.00961242%	27,156,243	0	270	49,785,502	4,786	4,786	0	3.7	73	0
2204	City of Burns	0.00674929%	0.00675215%	27,156,243	0	1	49,785,502	3,362	3,362	0	3.7	0	0
2205	City of Elgin	0.00421174%	0.00391672%	27,156,243	0	(80)	49,785,502	1,950	1,950	0	3.7	(22)	0
2206	City of Weston	0.00174518%	0.00173806%	27,156,243	0	(2)	49,785,502	865	865	0	3.7	(1)	0
2207	City of Mill City	0.00217882%	0.00198943%	27,156,243	0	(51)	49,785,502	990	990	0	3.7	(14)	0
2208	City of Fairview	0.02641780%	0.02544297%	27,156,243	0	(265)	49,785,502	12,667	12,667	0	3.7	(72)	0
2209	City of Monroe	0.00088889%	0.00105424%	27,156,243	0	45	49,785,502	525	525	0	3.7	12	0
2210	City of Helix	0.00039789%	0.00013213%	27,156,243	0	(72)	49,785,502	66	66	0	3.7	(19)	0
2211	City of Jefferson	0.00355432%	0.00370511%	27,156,243	0	41	49,785,502	1,845	1,845	0	3.7	11	0
2212	Town of Lakeview	0.00977111%	0.00891364%	27,156,243	0	(233)	49,785,502	4,438	4,438	0	3.7	(63)	0
2213	City of Stanfield	0.00444192%	0.00422934%	27,156,243	0	(58)	49,785,502	2,106	2,106	0	3.7	(16)	0
2214	City of Yamhill	0.00424153%	0.00424997%	27,156,243	0	2	49,785,502	2,116	2,116	0	3.7	1	0
2215	City of Powers	0.00052817%	0.00051224%	27,156,243	0	(4)	49,785,502	255	255	0	3.7	(1)	0
2216	City of Brookings	0.02926476%	0.02710102%	27,156,243	0	(588)	49,785,502	13,492	13,492	0	3.7	(159)	0
2217	City of Sutherlin	0.02139196%	0.02305418%	27,156,243	0	451	49,785,502	11,478	11,478	0	3.7	122	0
2218	City of Prairie City	0.00199951%	0.00204730%	27,156,243	0	13	49,785,502	1,019	1,019	0	3.7	4	0
2219	City of Sheridan	0.01054708%	0.00882632%	27,156,243	0	(467)	49,785,502	4,394	4,394	0	3.7	(126)	0
2220	City of Garibaldi	0.00432366%	0.00390539%	27,156,243	0	(114)	49,785,502	1,944	1,944	0	3.7	(31)	0
2221	City of Sisters	0.00807745%	0.00757956%	27,156,243	0	(135)	49,785,502	3,774	3,774	0	3.7	(36)	0
2222	City of Jacksonville	0.01117104%	0.01070002%	27,156,243	0	(128)	49,785,502	5,327	5,327	0	3.7	(35)	0
2223	City of Cannon Beach	0.02107248%	0.02146259%	27,156,243	0	106	49,785,502	10,685	10,685	0	3.7	29	0
2224	City of Falls City	0.00137719%	0.00156483%	27,156,243	0	51	49,785,502	779	779	0	3.7	14	0
2225	City of Echo	0.00221385%	0.00208762%	27,156,243	0	(34)	49,785,502	1,039	1,039	0	3.7	(9)	0
2226	City of Hines	0.00264441%	0.00307575%	27,156,243	0	117	49,785,502	1,531	1,531	0	3.7	32	0
2228	City of Turner	0.00368279%	0.00384409%	27,156,243	0	44	49,785,502	1,914	1,914	0	3.7	12	0
2229	City of John Day	0.00764321%	0.00642639%	27,156,243	0	(330)	49,785,502	3,199	3,199	0	3.7	(89)	0
2231	City of Banks	0.00361934%	0.00322564%	27,156,243	0	(107)	49,785,502	1,606	1,606	0	3.7	(29)	0
2232	City of Joseph	0.00126929%	0.00074482%	27,156,243	0	(142)	49,785,502	371	371	0	3.7	(38)	0
2233	City of Lafayette	0.00522412%	0.00509092%	27,156,243	0	(36)	49,785,502	2,535	2,535	0	3.7	(10)	0
2234	City of Aumsville	0.00876900%	0.00850898%	27,156,243	0	(71)	49,785,502	4,236	4,236	0	3.7	(19)	0
2235	City of Amity	0.00280280%	0.00267178%	27,156,243	0	(36)	49,785,502	1,330	1,330	0	3.7	(10)	0
2236	City of Creswell	0.00807711%	0.00833614%	27,156,243	0	70	49,785,502	4,150	4,150	0	3.7	19	0
2237	City of Troutdale	0.02915773%	0.02647277%	27,156,243	0	(729)	49,785,502	13,180	13,180	0	3.7	(197)	0
2238	City of Warrenton	0.02698616%	0.02633797%	27,156,243	0	(176)	49,785,502	13,112	13,112	0	3.7	(48)	0
2240	City of Wilsonville	0.09696579%	0.08523494%	27,156,243	0	(3,186)	49,785,502	42,435	42,435	0	3.7	(861)	0
2241	City of Bay City	0.00328414%	0.00333193%	27,156,243	0	13	49,785,502	1,659	1,659	0	3.7	4	0
2242	City of Gaston	0.00054748%	0.00048695%	27,156,243	0	(16)	49,785,502	242	242	0	3.7	(4)	0
2244	City of Lakeside	0.00385629%	0.00305754%	27,156,243	0	(217)	49,785,502	1,522	1,522	0	3.7	(59)	0
2245	City of Dundee	0.00586894%	0.00562262%	27,156,243	0	(67)	49,785,502	2,799	2,799	0	3.7	(18)	0
2246	City of Merrill	0.00091543%	0.00093170%	27,156,243	0	4	49,785,502	464	464	0	3.7	1	0
2247	City of Malin	0.00114641%	0.00108244%	27,156,243	0	(17)	49,785,502	539	539	0	3.7	(5)	0
2248	City of Fossil	0.00081336%	0.00079724%	27,156,243	0	(4)	49,785,502	397	397	0	3.7	(1)	0
2249	City of Phoenix	0.01150593%	0.00939976%	27,156,243	0	(572)	49,785,502	4,680	4,680	0	3.7	(155)	0
2250	City of Gold Beach	0.00831399%	0.00775461%	27,156,243	0	(152)	49,785,502	3,861	3,861	0	3.7	(41)	0
2251	City of Rogue River	0.00747783%	0.00714122%	27,156,243	0	(91)	49,785,502	3,555	3,555	0	3.7	(25)	0
2252	City of Dayton	0.00415361%	0.00419879%	27,156,243	0	12	49,785,502	2,090	2,090	0	3.7	3	0
2253	Town of Butte Falls	0.00038732%	0.00042416%	27,156,243	0	10	49,785,502	211	211	0	3.7	3	0
2254	City of Shady Cove	0.00194582%	0.00169439%	27,156,243	0	(68)	49,785,502	844	844	0	3.7	(18)	0
2255	Town of Canyon City	0.00130524%	0.00131530%	27,156,243	0	3	49,785,502	655	655	0	3.7	1	0
2256	City of Jordan Valley	0.00062225%	0.00062526%	27,156,243	0	1	49,785,502	311	311	0	3.7	0	0
2257	City of Culver	0.00122185%	0.00128353%	27,156,243	0	17	49,785,502	639	639	0	3.7	5	0
2258	City of Adair Village	0.00177983%	0.00175901%	27,156,243	0	(6)	49,785,502	876	876	0	3.7	(2)	0
2260	City of Riddle	0.00321587%	0.00307624%	27,156,243	0	(38)	49,785,502	1,532	1,532	0	3.7	(10)	0
2261	City of Waldport	0.00774877%	0.00756795%	27,156,243	0	(49)	49,785,502	3,768	3,768	0	3.7	(13)	0
2262	City of Dufur	0.00128707%	0.00098902%	27,156,243	0	(81)	49,785,502	492	492	0	3.7	(22)	0
2263	City of La Grande	0.02361866%	0.02227249%	27,156,243	0	(366)	49,785,502	11,088	11,088	0	3.7	(99)	0
2264	City of Gervais	0.00581780%	0.00553906%	27,156,243	0	(76)	49,785,502	2,758	2,758	0	3.7	(21)	0
2265	City of Westfir	0.00050837%	0.00041253%	27,156,243	0	(26)	49,785,502	205	205	0	3.7	(7)	0
2266	City of Irrigon	0.00463172%	0.00458959%	27,156,243	0	(11)	49,785,502	2,285	2,285	0	3.7	(3)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2267	City of Independence	0.02776007%	0.02714883%	27,156,243	0	(166)	49,785,502	13,516	13,516	0	3.7	(45)	0
2268	City of Harrisburg	0.00709781%	0.00662924%	27,156,243	0	(127)	49,785,502	3,300	3,300	0	3.7	(34)	0
2269	City of Durham	0.00081854%	0.00091008%	27,156,243	0	25	49,785,502	453	453	0	3.7	7	0
2270	City of Lyons	0.00062891%	0.00067755%	27,156,243	0	13	49,785,502	337	337	0	3.7	4	0
2271	City of Columbia City	0.00470706%	0.00474349%	27,156,243	0	10	49,785,502	2,362	2,362	0	3.7	3	0
2272	City of Aurora	0.00178631%	0.00202997%	27,156,243	0	66	49,785,502	1,011	1,011	0	3.7	18	0
2273	City of Silverton	0.02969048%	0.02986424%	27,156,243	0	47	49,785,502	14,868	14,868	0	3.7	13	0
2274	City of Gold Hill	0.00196477%	0.00117532%	27,156,243	0	(214)	49,785,502	585	585	0	3.7	(58)	0
2275	City of Toledo	0.02282145%	0.01969545%	27,156,243	0	(849)	49,785,502	9,805	9,805	0	3.7	(229)	0
2276	City of Newport	0.02372468%	0.02348035%	27,156,243	0	(66)	49,785,502	11,690	11,690	0	3.7	(18)	0
2278	City of Springfield	0.30189953%	0.29860053%	27,156,243	0	(896)	49,785,502	148,660	148,660	0	3.7	(242)	0
2279	City of Keizer	0.07058562%	0.06413062%	27,156,243	0	(1,753)	49,785,502	31,928	31,928	0	3.7	(474)	0
2280	City of Winston	0.01246895%	0.01029884%	27,156,243	0	(589)	49,785,502	5,127	5,127	0	3.7	(159)	0
2281	City of Manzanita	0.00587932%	0.00496876%	27,156,243	0	(247)	49,785,502	2,474	2,474	0	3.7	(67)	0
2282	City of Eagle Point	0.00756529%	0.00736411%	27,156,243	0	(55)	49,785,502	3,666	3,666	0	3.7	(15)	0
2283	City of Maupin	0.00289165%	0.00282604%	27,156,243	0	(18)	49,785,502	1,407	1,407	0	3.7	(5)	0
2284	City of Halsey	0.00233599%	0.00193862%	27,156,243	0	(108)	49,785,502	965	965	0	3.7	(29)	0
2285	City of Veneta	0.00912753%	0.00918876%	27,156,243	0	17	49,785,502	4,575	4,575	0	3.7	5	0
2286	City of Millersburg	0.00224881%	0.00161107%	27,156,243	0	(173)	49,785,502	802	802	0	3.7	(47)	0
2287	City of King City	0.00369488%	0.00360539%	27,156,243	0	(24)	49,785,502	1,795	1,795	0	3.7	(6)	0
2288	City of Tualatin	0.10113095%	0.09990764%	27,156,243	0	(332)	49,785,502	49,740	49,740	0	3.7	(90)	0
2290	City of Molalla	0.02666222%	0.02671796%	27,156,243	0	15	49,785,502	13,302	13,302	0	3.7	4	0
2291	City of Florence	0.03260440%	0.02881056%	27,156,243	0	(1,003)	49,785,502	14,343	14,343	0	3.7	(271)	0
2292	City of North Bend	0.03684407%	0.03681485%	27,156,243	0	(8)	49,785,502	18,328	18,328	0	3.7	(2)	0
2293	City of Lowell	0.00194842%	0.00241687%	27,156,243	0	127	49,785,502	1,203	1,203	0	3.7	34	0
2294	City of Depoe Bay	0.00655926%	0.00637798%	27,156,243	0	(49)	49,785,502	3,175	3,175	0	3.7	(13)	0
2295	City of Tigard	0.06747229%	0.06125161%	27,156,243	0	(1,689)	49,785,502	30,494	30,494	0	3.7	(456)	0
2296	City of Happy Valley	0.03636692%	0.03873174%	27,156,243	0	642	49,785,502	19,283	19,283	0	3.7	174	0
2297	City of Rainier	0.00951530%	0.00967798%	27,156,243	0	44	49,785,502	4,818	4,818	0	3.7	12	0
2298	City of Lincoln City	0.07183499%	0.07009318%	27,156,243	0	(473)	49,785,502	34,896	34,896	0	3.7	(128)	0
2299	City of Dunes City	0.0009058%	0.00014908%	27,156,243	0	16	49,785,502	74	74	0	3.7	4	0
2300	City of Yachats	0.00521937%	0.00492551%	27,156,243	0	(80)	49,785,502	2,452	2,452	0	3.7	(22)	0
2301	City of Moro	0.00094203%	0.00070595%	27,156,243	0	(64)	49,785,502	351	351	0	3.7	(17)	0
2302	City of Mt. Vernon	0.00148336%	0.00138141%	27,156,243	0	(28)	49,785,502	688	688	0	3.7	(8)	0
2303	City of Woodburn	0.08694041%	0.08147193%	27,156,243	0	(1,485)	49,785,502	40,561	40,561	0	3.7	(401)	0
2304	City of Gladstone	0.02767864%	0.03037003%	27,156,243	0	731	49,785,502	15,120	15,120	0	3.7	198	0
2305	City of Elkton	0.00039935%	0.00039369%	27,156,243	0	(2)	49,785,502	196	196	0	3.7	(1)	0
2306	City of Imbler	0.00000000%	0.00008535%	27,156,243	0	23	49,785,502	42	42	0	3.7	6	0
2307	City of Yoncalla	0.00174424%	0.00202027%	27,156,243	0	75	49,785,502	1,006	1,006	0	3.7	20	0
2308	City of North Powder	0.00063959%	0.00073238%	27,156,243	0	25	49,785,502	365	365	0	3.7	7	0
2309	City of Gearhart	0.00639087%	0.00614249%	27,156,243	0	(67)	49,785,502	3,058	3,058	0	3.7	(18)	0
2501	Port of The Dalles	0.00226893%	0.00216597%	27,156,243	0	(28)	49,785,502	1,078	1,078	0	3.7	(8)	0
2504	Oak Lodge Water District	0.01045441%	0.00996806%	27,156,243	0	(132)	49,785,502	4,963	4,963	0	3.7	(36)	0
2507	Port of Astoria	0.01515985%	0.01523540%	27,156,243	0	21	49,785,502	7,585	7,585	0	3.7	6	0
2508	Multnomah Drainage	0.01483903%	0.01664824%	27,156,243	0	491	49,785,502	8,288	8,288	0	3.7	133	0
2510	Horsefly Irrigation District	0.00035263%	0.00052636%	27,156,243	0	47	49,785,502	262	262	0	3.7	13	0
2511	Grants Pass Irrigation District	0.00476274%	0.00499459%	27,156,243	0	63	49,785,502	2,487	2,487	0	3.7	17	0
2512	Port of Portland	0.72244195%	0.68991274%	27,156,243	0	(8,834)	49,785,502	343,477	343,477	0	3.7	(2,388)	0
2513	Port of Coos Bay	0.01341416%	0.01485541%	27,156,243	0	391	49,785,502	7,396	7,396	0	3.7	106	0
2515	Klamath County Fire District 1	0.05295873%	0.04674984%	27,156,243	0	(1,686)	49,785,502	23,275	23,275	0	3.7	(456)	0
2518	Clackamas County Housing Authority	0.02190351%	0.02329150%	27,156,243	0	377	49,785,502	11,596	11,596	0	3.7	102	0
2519	Portland Housing Authority	0.15309069%	0.14138660%	27,156,243	0	(3,178)	49,785,502	70,390	70,390	0	3.7	(859)	0
2521	League of Oregon Cities	0.07265246%	0.07388221%	27,156,243	0	334	49,785,502	36,783	36,783	0	3.7	90	0
2522	Lane Council of Governments	0.09831591%	0.10419240%	27,156,243	0	1,596	49,785,502	51,873	51,873	0	3.7	431	0
2524	Oak Lodge Sanitary District	0.02118843%	0.01797128%	27,156,243	0	(874)	49,785,502	8,947	8,947	0	3.7	(236)	0
2526	Clatskanie PUD	0.03411508%	0.03220769%	27,156,243	0	(518)	49,785,502	16,035	16,035	0	3.7	(140)	0
2527	Deschutes Valley Water District	0.01799234%	0.01585795%	27,156,243	0	(580)	49,785,502	7,895	7,895	0	3.7	(157)	0
2528	Columbia River Fire & Rescue	0.04435136%	0.03928636%	27,156,243	0	(1,375)	49,785,502	19,559	19,559	0	3.7	(372)	0
2529	East Fork Irrigation District	0.00271719%	0.00263422%	27,156,243	0	(23)	49,785,502	1,311	1,311	0	3.7	(6)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2531	Oregon School Boards Association	0.03027954%	0.03001030%	27,156,243	0	(73)	49,785,502	14,941	14,941	0	3.7	(20)	0
2533	Owyhee Irrigation District	0.01357400%	0.01294634%	27,156,243	0	(170)	49,785,502	6,445	6,445	0	3.7	(46)	0
2536	Valley View Cemetery	0.00045077%	0.00046969%	27,156,243	0	5	49,785,502	234	234	0	3.7	1	0
2538	Clackamas Vector Control	0.00295174%	0.00337516%	27,156,243	0	115	49,785,502	1,680	1,680	0	3.7	31	0
2540	West Extension Irrigation District	0.00251552%	0.00320800%	27,156,243	0	188	49,785,502	1,597	1,597	0	3.7	51	0
2541	Jackson County Vector Control District	0.00164331%	0.00151956%	27,156,243	0	(34)	49,785,502	757	757	0	3.7	(9)	0
2542	Rainbow Water District	0.00510270%	0.00509484%	27,156,243	0	(2)	49,785,502	2,536	2,536	0	3.7	(1)	0
2544	Santa Clara Rural Fire Protection District	0.00182215%	0.00232817%	27,156,243	0	137	49,785,502	1,159	1,159	0	3.7	37	0
2545	Council of Governments	0.07093069%	0.06448741%	27,156,243	0	(1,750)	49,785,502	32,105	32,105	0	3.7	(473)	0
2549	Rogue River Fire District	0.01042692%	0.00959894%	27,156,243	0	(225)	49,785,502	4,779	4,779	0	3.7	(61)	0
2550	Nysa Road Assessment District 2	0.00226658%	0.00220777%	27,156,243	0	(16)	49,785,502	1,099	1,099	0	3.7	(4)	0
2551	Sandy Fire Department	0.01206906%	0.01121106%	27,156,243	0	(233)	49,785,502	5,581	5,581	0	3.7	(63)	0
2552	Winston-Dillard Fire District	0.01017636%	0.00798731%	27,156,243	0	(594)	49,785,502	3,977	3,977	0	3.7	(161)	0
2553	Tangent Rural Fire Protection District	0.00139618%	0.00153948%	27,156,243	0	39	49,785,502	766	766	0	3.7	11	0
2555	Monroe Fire Department	0.00083960%	0.00090237%	27,156,243	0	17	49,785,502	449	449	0	3.7	5	0
2556	Jackson County Fire District 5	0.02356030%	0.02394183%	27,156,243	0	104	49,785,502	11,920	11,920	0	3.7	28	0
2557	Estacada Fire Department	0.01046610%	0.01084794%	27,156,243	0	104	49,785,502	5,401	5,401	0	3.7	28	0
2559	Keizer Fire Department	0.02498706%	0.02386703%	27,156,243	0	(304)	49,785,502	11,882	11,882	0	3.7	(82)	0
2561	Jefferson Rural Fire Protection District	0.00423543%	0.00442420%	27,156,243	0	51	49,785,502	2,203	2,203	0	3.7	14	0
2562	Odell Rural Fire Protection District	0.00117272%	0.00112037%	27,156,243	0	(14)	49,785,502	558	558	0	3.7	(4)	0
2563	Central Oregon Irrigation District	0.01715833%	0.01695321%	27,156,243	0	(56)	49,785,502	8,440	8,440	0	3.7	(15)	0
2564	Illinois Valley Fire District	0.00417402%	0.00429776%	27,156,243	0	34	49,785,502	2,140	2,140	0	3.7	9	0
2567	Charleston Rural Fire Protection District	0.00197325%	0.00166131%	27,156,243	0	(85)	49,785,502	827	827	0	3.7	(23)	0
2568	Molalla Rural Fire Protection District 73	0.01073050%	0.01049778%	27,156,243	0	(63)	49,785,502	5,226	5,226	0	3.7	(17)	0
2569	Central Oregon Intergovernmental Council	0.05020626%	0.04571228%	27,156,243	0	(1,220)	49,785,502	22,758	22,758	0	3.7	(330)	0
2570	Port of St Helens	0.00871065%	0.00763967%	27,156,243	0	(291)	49,785,502	3,803	3,803	0	3.7	(79)	0
2571	Crystal Springs Water District	0.00323531%	0.00350648%	27,156,243	0	74	49,785,502	1,746	1,746	0	3.7	20	0
2572	Local Government Personnel Institute	0.00346071%	0.00435044%	27,156,243	0	242	49,785,502	2,166	2,166	0	3.7	65	0
2573	Goshen Fire District	0.00036140%	0.00044720%	27,156,243	0	23	49,785,502	223	223	0	3.7	6	0
2575	Jefferson County Rural Fire Protection District 1	0.00342133%	0.00383381%	27,156,243	0	112	49,785,502	1,909	1,909	0	3.7	30	0
2576	Depoe Bay Rural Fire Protection District	0.00473774%	0.00688536%	27,156,243	0	583	49,785,502	3,428	3,428	0	3.7	158	0
2579	La Pine Rural Fire Protection District	0.02115934%	0.01995075%	27,156,243	0	(328)	49,785,502	9,933	9,933	0	3.7	(89)	0
2580	Marion County Fire District 1	0.04211150%	0.03736967%	27,156,243	0	(1,288)	49,785,502	18,605	18,605	0	3.7	(348)	0
2581	Port of Umatilla	0.00162528%	0.00156760%	27,156,243	0	(16)	49,785,502	780	780	0	3.7	(4)	0
2582	Talent Irrigation District	0.00625631%	0.00622788%	27,156,243	0	(8)	49,785,502	3,101	3,101	0	3.7	(2)	0
2585	Rogue River Valley Irrigation District	0.00293642%	0.00287692%	27,156,243	0	(16)	49,785,502	1,432	1,432	0	3.7	(4)	0
2587	Tualatin Valley Irrigation District	0.00215267%	0.00268088%	27,156,243	0	143	49,785,502	1,335	1,335	0	3.7	39	0
2588	Clatskanie Rural Fire Protection District	0.00919858%	0.00850945%	27,156,243	0	(187)	49,785,502	4,236	4,236	0	3.7	(51)	0
2589	West Slope Water District	0.00448720%	0.00485191%	27,156,243	0	99	49,785,502	2,416	2,416	0	3.7	27	0
2590	Redmond Fire & Rescue	0.04568219%	0.04234038%	27,156,243	0	(908)	49,785,502	21,079	21,079	0	3.7	(245)	0
2592	Medford Irrigation District	0.00411712%	0.00281351%	27,156,243	0	(354)	49,785,502	1,401	1,401	0	3.7	(96)	0
2594	Metro	0.62139293%	0.60367796%	27,156,243	0	(4,811)	49,785,502	300,544	300,544	0	3.7	(1,300)	0
2595	Canby Fire District	0.01966060%	0.01792873%	27,156,243	0	(470)	49,785,502	8,926	8,926	0	3.7	(127)	0
2596	Bend Parks & Recreation	0.07424181%	0.07514517%	27,156,243	0	245	49,785,502	37,411	37,411	0	3.7	66	0
2597	Mapleton Water District	0.00076115%	0.00077404%	27,156,243	0	4	49,785,502	385	385	0	3.7	1	0
2598	Marion County Housing Authority	0.00703228%	0.00670269%	27,156,243	0	(90)	49,785,502	3,337	3,337	0	3.7	(24)	0
2599	South Suburban Sanitary District	0.00757007%	0.00704000%	27,156,243	0	(144)	49,785,502	3,505	3,505	0	3.7	(39)	0
2600	Winston-Dillard Water District	0.00437291%	0.00416629%	27,156,243	0	(56)	49,785,502	2,074	2,074	0	3.7	(15)	0
2601	Baker Valley Irrigation District	0.00073316%	0.00070854%	27,156,243	0	(7)	49,785,502	353	353	0	3.7	(2)	0
2602	Aumsville Rural Fire Protection District	0.00204928%	0.00146416%	27,156,243	0	(159)	49,785,502	729	729	0	3.7	(43)	0
2603	Corbett Water District	0.00219763%	0.00188740%	27,156,243	0	(84)	49,785,502	940	940	0	3.7	(23)	0
2604	Netarts-Oceanside Sanitary District	0.00336236%	0.00331153%	27,156,243	0	(14)	49,785,502	1,649	1,649	0	3.7	(4)	0
2605	Scio Fire District	0.00133467%	0.00129620%	27,156,243	0	(10)	49,785,502	645	645	0	3.7	(3)	0
2606	West Valley Housing Authority	0.00924752%	0.00876542%	27,156,243	0	(131)	49,785,502	4,364	4,364	0	3.7	(35)	0
2607	Goodland Fire District 74	0.01060365%	0.01045449%	27,156,243	0	(41)	49,785,502	5,205	5,205	0	3.7	(11)	0
2608	Gaston Rural Fire Protection District	0.00134251%	0.00138685%	27,156,243	0	12	49,785,502	690	690	0	3.7	3	0
2610	Turner Fire District	0.00410970%	0.00432708%	27,156,243	0	59	49,785,502	2,154	2,154	0	3.7	16	0
2612	Community Services Consortium	0.03717362%	0.03796876%	27,156,243	0	216	49,785,502	18,903	18,903	0	3.7	58	0
2613	Polk Soil & Water Conservation District	0.00193032%	0.00204317%	27,156,243	0	31	49,785,502	1,017	1,017	0	3.7	8	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
2617	Clean Water Services	0.28316064%	0.28273209%	27,156,243	0	(116)	49,785,502	140,760	140,760	0	3.7	(31)	0
2618	Estacada Cemetery District	0.00044871%	0.00048665%	27,156,243	0	10	49,785,502	242	242	0	3.7	3	0
2620	Jackson County Fire District 4	0.00312167%	0.00471718%	27,156,243	0	433	49,785,502	2,348	2,348	0	3.7	117	0
2623	Evans Valley Fire District 6	0.00098385%	0.00095942%	27,156,243	0	(7)	49,785,502	478	478	0	3.7	(2)	0
2624	Klamath Vector Control	0.00065166%	0.00067122%	27,156,243	0	5	49,785,502	334	334	0	3.7	1	0
2625	Port of Newport	0.00740339%	0.00721306%	27,156,243	0	(52)	49,785,502	3,591	3,591	0	3.7	(14)	0
2626	Tillamook Peoples Utility District	0.07564784%	0.07170507%	27,156,243	0	(1,071)	49,785,502	35,699	35,699	0	3.7	(289)	0
2628	McKenzie Fire And Rescue	0.00379167%	0.00371610%	27,156,243	0	(21)	49,785,502	1,850	1,850	0	3.7	(6)	0
2630	Sheridan Fire District	0.00357179%	0.00362274%	27,156,243	0	14	49,785,502	1,804	1,804	0	3.7	4	0
2631	Arch Cape Water-Sanitary District	0.00111335%	0.00115596%	27,156,243	0	12	49,785,502	576	576	0	3.7	3	0
2633	Port of Cascade Locks	0.00506321%	0.00455474%	27,156,243	0	(138)	49,785,502	2,268	2,268	0	3.7	(37)	0
2637	Northeast Oregon Housing Authority	0.00805303%	0.00736688%	27,156,243	0	(186)	49,785,502	3,668	3,668	0	3.7	(50)	0
2638	North Douglas County Fire and EMS	0.00199244%	0.00255942%	27,156,243	0	154	49,785,502	1,274	1,274	0	3.7	42	0
2641	Suburban East Salem Water District	0.00346143%	0.00341344%	27,156,243	0	(13)	49,785,502	1,699	1,699	0	3.7	(4)	0
2642	Dexter Rural Fire Protection District	0.00039863%	0.00031796%	27,156,243	0	(22)	49,785,502	158	158	0	3.7	(6)	0
2643	Sweet Home Cemetery	0.00108491%	0.00116797%	27,156,243	0	23	49,785,502	581	581	0	3.7	6	0
2644	Lakeside Water District	0.00163943%	0.00167989%	27,156,243	0	11	49,785,502	836	836	0	3.7	3	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00097365%	0.00104557%	27,156,243	0	20	49,785,502	521	521	0	3.7	5	0
2646	Keno Rural Fire Protection District	0.00167142%	0.00263042%	27,156,243	0	260	49,785,502	1,310	1,310	0	3.7	70	0
2647	Crooked River Ranch Rural Fire Protection District	0.00261147%	0.00320467%	27,156,243	0	161	49,785,502	1,595	1,595	0	3.7	44	0
2648	Black Butte Ranch Rural Fire Protection District	0.00789816%	0.00730956%	27,156,243	0	(160)	49,785,502	3,639	3,639	0	3.7	(43)	0
2649	Colton Fire Department	0.00104275%	0.00065093%	27,156,243	0	(106)	49,785,502	324	324	0	3.7	(29)	0
2650	Pleasant Hill Fire Department	0.00051646%	0.00050509%	27,156,243	0	(3)	49,785,502	251	251	0	3.7	(1)	0
2651	Imbler Rural Fire Protection District	0.00030154%	0.00019958%	27,156,243	0	(28)	49,785,502	99	99	0	3.7	(8)	0
2652	The Oregon Consortium	0.00262266%	0.00000000%	27,156,243	0	(712)	49,785,502	0	0	0	3.7	(192)	0
2653	Umatilla Fire Department	0.00124686%	0.00073582%	27,156,243	0	(139)	49,785,502	366	366	0	3.7	(38)	0
2657	Mid-Willamette Valley Senior Service Agency	0.11179048%	0.11600789%	27,156,243	0	1,145	49,785,502	57,755	57,755	0	3.7	309	0
2659	Silverton Fire District	0.00443819%	0.00419243%	27,156,243	0	(67)	49,785,502	2,087	2,087	0	3.7	(18)	0
2660	Tualatin Valley Fire & Rescue	0.53693204%	0.56490398%	27,156,243	0	7,596	49,785,502	281,240	281,240	0	3.7	2,053	0
2663	Metropolitan Area Communications Commission	0.00891534%	0.00863999%	27,156,243	0	(75)	49,785,502	4,301	4,301	0	3.7	(20)	0
2664	Applegate Valley Rural Fire Protection District 9	0.00563872%	0.00477995%	27,156,243	0	(233)	49,785,502	2,380	2,380	0	3.7	(63)	0
2669	Roseburg Urban Sanitary Authority	0.01017770%	0.01002326%	27,156,243	0	(42)	49,785,502	4,990	4,990	0	3.7	(11)	0
2671	Columbia 911 Communications District	0.01356196%	0.01227556%	27,156,243	0	(349)	49,785,502	6,111	6,111	0	3.7	(94)	0
2672	Rockwood Water PUD	0.01319652%	0.01412881%	27,156,243	0	253	49,785,502	7,034	7,034	0	3.7	68	0
2673	Port Orford Library	0.00045956%	0.00056962%	27,156,243	0	30	49,785,502	284	284	0	3.7	8	0
2674	Nestucca Rural Fire District	0.00231589%	0.00258344%	27,156,243	0	73	49,785,502	1,286	1,286	0	3.7	20	0
2675	Salmon Harbor-Douglas County	0.00412109%	0.00471973%	27,156,243	0	163	49,785,502	2,350	2,350	0	3.7	44	0
2676	Woodburn Fire District	0.01419116%	0.01329333%	27,156,243	0	(244)	49,785,502	6,618	6,618	0	3.7	(66)	0
2678	Central Oregon Regional Housing Authority	0.00948494%	0.00995551%	27,156,243	0	128	49,785,502	4,956	4,956	0	3.7	35	0
2679	Columbia River Public Utility District	0.04821362%	0.03945908%	27,156,243	0	(2,377)	49,785,502	19,645	19,645	0	3.7	(642)	0
2681	Cloverdale Rural Fire Protection District	0.00141007%	0.00139004%	27,156,243	0	(5)	49,785,502	692	692	0	3.7	(1)	0
2684	Parkdale Fire District	0.00119218%	0.00124050%	27,156,243	0	13	49,785,502	618	618	0	3.7	4	0
2685	Oregon Community College Association	0.00573549%	0.00534156%	27,156,243	0	(107)	49,785,502	2,659	2,659	0	3.7	(29)	0
2686	Weston Cemetery	0.00025915%	0.00012467%	27,156,243	0	(37)	49,785,502	62	62	0	3.7	(10)	0
2687	Columbia Drainage Vector Control District	0.00132980%	0.00142019%	27,156,243	0	25	49,785,502	707	707	0	3.7	7	0
2688	Polk County Fire District 1	0.01203865%	0.01026267%	27,156,243	0	(482)	49,785,502	5,109	5,109	0	3.7	(130)	0
2689	Redmond Area Park & Recreation District	0.00766602%	0.00735389%	27,156,243	0	(85)	49,785,502	3,661	3,661	0	3.7	(23)	0
2692	Siuslaw Public Library	0.00397100%	0.00378867%	27,156,243	0	(50)	49,785,502	1,886	1,886	0	3.7	(14)	0
2694	Philomath Fire Department	0.00230988%	0.00321423%	27,156,243	0	246	49,785,502	1,600	1,600	0	3.7	66	0
2695	Washington County Consolidated Communications Agency	0.06959268%	0.06710024%	27,156,243	0	(677)	49,785,502	33,406	33,406	0	3.7	(183)	0
2696	Stayton Fire District	0.00492128%	0.00427112%	27,156,243	0	(177)	49,785,502	2,126	2,126	0	3.7	(48)	0
2698	Halsey Shedd Rural Fire Protection District	0.00158401%	0.00111655%	27,156,243	0	(127)	49,785,502	556	556	0	3.7	(34)	0
2699	Chetco Library Board	0.00234406%	0.00222593%	27,156,243	0	(32)	49,785,502	1,108	1,108	0	3.7	(9)	0
2700	Lowell Rural Fire Protection District	0.00000000%	0.00043902%	27,156,243	0	119	49,785,502	219	219	0	3.7	32	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01086329%	0.01058113%	27,156,243	0	(77)	49,785,502	5,268	5,268	0	3.7	(21)	0
2702	Banks Fire District 13	0.00201104%	0.00252051%	27,156,243	0	138	49,785,502	1,255	1,255	0	3.7	37	0
2705	Lebanon Fire District	0.03281352%	0.03016854%	27,156,243	0	(718)	49,785,502	15,020	15,020	0	3.7	(194)	0
2707	Clatskanie Library	0.00086943%	0.00092716%	27,156,243	0	16	49,785,502	462	462	0	3.7	4	0
2709	Scappoose Public Library	0.00139988%	0.00134208%	27,156,243	0	(16)	49,785,502	668	668	0	3.7	(4)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2710	Klamath County Emergency Communications District	0.00654690%	0.00629866%	27,156,243	0	(67)	49,785,502	3,136	3,136	0	3.7	(18)	0
2712	Jefferson County EMS	0.00485546%	0.00538173%	27,156,243	0	143	49,785,502	2,679	2,679	0	3.7	39	0
2713	Port of Tillamook Bay	0.00846051%	0.00750598%	27,156,243	0	(259)	49,785,502	3,737	3,737	0	3.7	(70)	0
2714	Winchester Bay Sanitary District	0.00164939%	0.00147439%	27,156,243	0	(48)	49,785,502	734	734	0	3.7	(13)	0
2715	Jackson County Fire District 3	0.06832694%	0.06342664%	27,156,243	0	(1,331)	49,785,502	31,577	31,577	0	3.7	(360)	0
2716	Neskowin Water District	0.00179252%	0.00167167%	27,156,243	0	(33)	49,785,502	832	832	0	3.7	(9)	0
2717	Ice Fountain Water District	0.00324834%	0.00331888%	27,156,243	0	19	49,785,502	1,652	1,652	0	3.7	5	0
2718	Curry Library	0.00134417%	0.00137474%	27,156,243	0	8	49,785,502	684	684	0	3.7	2	0
2721	Klamath Housing Authority	0.00431773%	0.00486334%	27,156,243	0	148	49,785,502	2,421	2,421	0	3.7	40	0
2722	Tillamook 9-1-1	0.00602111%	0.00596688%	27,156,243	0	(15)	49,785,502	2,971	2,971	0	3.7	(4)	0
2724	Nehalem Bay Wastewater Agency	0.00360138%	0.00387928%	27,156,243	0	75	49,785,502	1,931	1,931	0	3.7	20	0
2725	West Valley Fire District	0.00580746%	0.00531412%	27,156,243	0	(134)	49,785,502	2,646	2,646	0	3.7	(36)	0
2726	Yamhill Communications Agency	0.00885154%	0.00935889%	27,156,243	0	138	49,785,502	4,659	4,659	0	3.7	37	0
2728	Baker County Library District	0.00533456%	0.00481741%	27,156,243	0	(140)	49,785,502	2,398	2,398	0	3.7	(38)	0
2729	Douglas County Fire District 2	0.06157662%	0.04368661%	27,156,243	0	(4,858)	49,785,502	21,750	21,750	0	3.7	(1,313)	0
2731	Canby Utility Board	0.01754209%	0.01668490%	27,156,243	0	(233)	49,785,502	8,307	8,307	0	3.7	(63)	0
2732	Umatilla County Special Library District	0.00171360%	0.00160535%	27,156,243	0	(29)	49,785,502	799	799	0	3.7	(8)	0
2733	Wiard Memorial Park District	0.00032338%	0.00005383%	27,156,243	0	(73)	49,785,502	27	27	0	3.7	(20)	0
2734	Seal Rock Water District	0.00487098%	0.00473451%	27,156,243	0	(37)	49,785,502	2,357	2,357	0	3.7	(10)	0
2739	Scappoose Rural Fire Protection District	0.01600685%	0.01728535%	27,156,243	0	347	49,785,502	8,606	8,606	0	3.7	94	0
2740	Neskowin Regional Sanitary Authority	0.00191729%	0.00146960%	27,156,243	0	(122)	49,785,502	732	732	0	3.7	(33)	0
2741	Port of Garibaldi	0.00329522%	0.00386697%	27,156,243	0	155	49,785,502	1,925	1,925	0	3.7	42	0
2742	Amity Fire District	0.00105250%	0.00098894%	27,156,243	0	(17)	49,785,502	492	492	0	3.7	(5)	0
2743	Douglas Soil & Water Conservation District	0.00112089%	0.00124691%	27,156,243	0	34	49,785,502	621	621	0	3.7	9	0
2745	Clackamas County Fire District	0.28085910%	0.27514024%	27,156,243	0	(1,553)	49,785,502	136,980	136,980	0	3.7	(420)	0
2747	Salem Housing Authority	0.02143146%	0.02213681%	27,156,243	0	192	49,785,502	11,021	11,021	0	3.7	52	0
2749	Black Butte Ranch Police	0.00413856%	0.00401165%	27,156,243	0	(34)	49,785,502	1,997	1,997	0	3.7	(9)	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00156567%	0.00163323%	27,156,243	0	18	49,785,502	813	813	0	3.7	5	0
2753	Linn-Benton Housing Authority	0.01237780%	0.01122803%	27,156,243	0	(312)	49,785,502	5,590	5,590	0	3.7	(84)	0
2754	Western Lane Ambulance District	0.01314586%	0.01318378%	27,156,243	0	10	49,785,502	6,564	6,564	0	3.7	3	0
2757	City of Stayton	0.00981693%	0.00947858%	27,156,243	0	(92)	49,785,502	4,719	4,719	0	3.7	(25)	0
2758	Mohawk Valley Rural Fire District	0.00081926%	0.00097390%	27,156,243	0	42	49,785,502	485	485	0	3.7	11	0
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00159505%	0.00157285%	27,156,243	0	(6)	49,785,502	783	783	0	3.7	(2)	0
2761	Clackamas River Water	0.03102631%	0.02997652%	27,156,243	0	(285)	49,785,502	14,924	14,924	0	3.7	(77)	0
2763	Junction City Fire Department	0.00296414%	0.00245594%	27,156,243	0	(138)	49,785,502	1,223	1,223	0	3.7	(37)	0
2765	Green Sanitary	0.00324736%	0.00309699%	27,156,243	0	(41)	49,785,502	1,542	1,542	0	3.7	(11)	0
2766	Southwest Lincoln County Water District	0.00334566%	0.00298420%	27,156,243	0	(98)	49,785,502	1,486	1,486	0	3.7	(26)	0
2767	Springfield Utility Board	0.00108482%	0.00079704%	27,156,243	0	(78)	49,785,502	397	397	0	3.7	(21)	0
2768	Lake County Library District	0.00128544%	0.00134055%	27,156,243	0	15	49,785,502	667	667	0	3.7	4	0
2771	Harbor Water PUD	0.00399754%	0.00360904%	27,156,243	0	(106)	49,785,502	1,797	1,797	0	3.7	(29)	0
2772	Umatilla County Soil & Water District	0.00053647%	0.00037027%	27,156,243	0	(45)	49,785,502	184	184	0	3.7	(12)	0
2773	Housing Authority of Jackson County	0.02785900%	0.02791017%	27,156,243	0	14	49,785,502	13,895	13,895	0	3.7	4	0
2774	Oregon Trail Library District	0.00113356%	0.00136269%	27,156,243	0	62	49,785,502	678	678	0	3.7	17	0
2776	Rainier Cemetery District	0.00045335%	0.00042285%	27,156,243	0	(8)	49,785,502	211	211	0	3.7	(2)	0
2777	City of Newberg	0.07213528%	0.04569772%	27,156,243	0	(7,179)	49,785,502	22,751	22,751	0	3.7	(1,940)	0
2778	Mulino Water District 23	0.00070402%	0.00067570%	27,156,243	0	(8)	49,785,502	336	336	0	3.7	(2)	0
2779	Brownsville Rural Fire Protection District	0.00099152%	0.00094154%	27,156,243	0	(14)	49,785,502	469	469	0	3.7	(4)	0
2780	Nehalem Bay Health District	0.00020239%	0.00018951%	27,156,243	0	(3)	49,785,502	94	94	0	3.7	(1)	0
2781	North Bend Coos-Curry Housing Authority	0.00386672%	0.00433817%	27,156,243	0	128	49,785,502	2,160	2,160	0	3.7	35	0
2782	Millington Rural Fire Protection District	0.00063939%	0.00063412%	27,156,243	0	(1)	49,785,502	316	316	0	3.7	0	0
2783	Tillamook Fire District	0.00303508%	0.00286853%	27,156,243	0	(45)	49,785,502	1,428	1,428	0	3.7	(12)	0
2784	Eisenschmidt Pool	0.00199715%	0.00188225%	27,156,243	0	(31)	49,785,502	937	937	0	3.7	(8)	0
2785	Fern Ridge Community Library	0.00182007%	0.00189435%	27,156,243	0	20	49,785,502	943	943	0	3.7	5	0
2786	Seal Rock Rural Fire Protection District	0.00025875%	0.00053393%	27,156,243	0	75	49,785,502	266	266	0	3.7	20	0
2788	Port of Hood River	0.01273510%	0.01239343%	27,156,243	0	(93)	49,785,502	6,170	6,170	0	3.7	(25)	0
2789	Farmers Irrigation District	0.00564634%	0.00475795%	27,156,243	0	(241)	49,785,502	2,369	2,369	0	3.7	(65)	0
2790	Silver Falls Library District	0.00464154%	0.00504334%	27,156,243	0	109	49,785,502	2,511	2,511	0	3.7	29	0
2792	North Wasco County Parks And Recreation District	0.00335052%	0.00305916%	27,156,243	0	(79)	49,785,502	1,523	1,523	0	3.7	(21)	0
2793	North Lincoln Fire & Rescue District 1	0.00672814%	0.00463978%	27,156,243	0	(567)	49,785,502	2,310	2,310	0	3.7	(153)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
2794	Siuslaw Rural Fire Protection District 1	0.00598861%	0.00586046%	27,156,243	0	(35)	49,785,502	2,918	2,918	0	3.7	(9)	0
2796	West Side Rural Fire Protection District	0.00144871%	0.00140822%	27,156,243	0	(11)	49,785,502	701	701	0	3.7	(3)	0
2797	Vernonia Fire	0.00077922%	0.00108819%	27,156,243	0	84	49,785,502	542	542	0	3.7	23	0
2798	Fairview Water District	0.00059173%	0.00052899%	27,156,243	0	(17)	49,785,502	263	263	0	3.7	(5)	0
2799	Sublimity Fire District	0.00106154%	0.00102632%	27,156,243	0	(10)	49,785,502	511	511	0	3.7	(3)	0
2801	Coburg Rural Fire Protection District	0.00140056%	0.00138102%	27,156,243	0	(5)	49,785,502	688	688	0	3.7	(1)	0
2802	Rural Road Assessment District 3	0.00185472%	0.00200347%	27,156,243	0	40	49,785,502	997	997	0	3.7	11	0
2803	Southwestern Polk County Rural Fire Protection District	0.00038102%	0.00036756%	27,156,243	0	(4)	49,785,502	183	183	0	3.7	(1)	0
2804	Aurora Rural Fire Protection District	0.00292875%	0.00276426%	27,156,243	0	(45)	49,785,502	1,376	1,376	0	3.7	(12)	0
2806	Multnomah County Rural Fire Protection District 14	0.00056094%	0.00053100%	27,156,243	0	(8)	49,785,502	264	264	0	3.7	(2)	0
2809	Juntura Road District 4	0.0000276%	0.00000000%	27,156,243	0	(1)	49,785,502	0	0	0	3.7	0	0
2810	Sutherlin Water Control District	0.00055300%	0.00053315%	27,156,243	0	(5)	49,785,502	265	265	0	3.7	(1)	0
2811	Mid-Columbia Center For Living	0.05663789%	0.06051573%	27,156,243	0	1,053	49,785,502	30,128	30,128	0	3.7	285	0
2816	Odell Sanitary District	0.00228032%	0.00222261%	27,156,243	0	(16)	49,785,502	1,107	1,107	0	3.7	(4)	0
2817	Wickiup Water District	0.00091978%	0.00085133%	27,156,243	0	(19)	49,785,502	424	424	0	3.7	(5)	0
2818	Netarts Water District	0.00149619%	0.00153348%	27,156,243	0	10	49,785,502	763	763	0	3.7	3	0
2819	Harrisburg Fire and Rescue	0.00125738%	0.00126876%	27,156,243	0	3	49,785,502	632	632	0	3.7	1	0
2820	Central Oregon Coast Fire & Rescue District	0.00236234%	0.00054291%	27,156,243	0	(494)	49,785,502	270	270	0	3.7	(134)	0
2821	Tillamook County Soil And Water Conservation District	0.00214444%	0.00236207%	27,156,243	0	59	49,785,502	1,176	1,176	0	3.7	16	0
2822	Deschutes County Rural Fire Protection District 2	0.00135644%	0.00128260%	27,156,243	0	(20)	49,785,502	639	639	0	3.7	(5)	0
2823	Lyons Fire District	0.00014594%	0.00000000%	27,156,243	0	(40)	49,785,502	0	0	0	3.7	(11)	0
2824	Glide Fire Department	0.00059094%	0.00064191%	27,156,243	0	14	49,785,502	320	320	0	3.7	4	0
2825	Northern Oregon Corrections	0.03245131%	0.02766018%	27,156,243	0	(1,301)	49,785,502	13,771	13,771	0	3.7	(352)	0
2826	Wasco County Soil-Water Conservation District	0.00362111%	0.00352524%	27,156,243	0	(26)	49,785,502	1,755	1,755	0	3.7	(7)	0
2828	Deschutes Public Library District	0.04511336%	0.04298117%	27,156,243	0	(579)	49,785,502	21,398	21,398	0	3.7	(156)	0
2829	Hubbard Rural Fire Protection District	0.00041908%	0.00085903%	27,156,243	0	119	49,785,502	428	428	0	3.7	32	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00137156%	0.00119778%	27,156,243	0	(47)	49,785,502	596	596	0	3.7	(13)	0
2833	Boardman Rural Fire Protection District	0.00437427%	0.00420982%	27,156,243	0	(45)	49,785,502	2,096	2,096	0	3.7	(12)	0
2834	Crescent Rural Fire Protection District	0.00126494%	0.00194751%	27,156,243	0	185	49,785,502	970	970	0	3.7	50	0
2835	North Clackamas County Water Commission	0.00270450%	0.00252865%	27,156,243	0	(48)	49,785,502	1,259	1,259	0	3.7	(13)	0
2837	NORCOM	0.01278177%	0.01208866%	27,156,243	0	(188)	49,785,502	6,018	6,018	0	3.7	(51)	0
2838	High Desert Parks & Recreation District	0.00024937%	0.00024234%	27,156,243	0	(2)	49,785,502	121	121	0	3.7	(1)	0
2839	North Morrow Vector Control District	0.00133038%	0.00133143%	27,156,243	0	0	49,785,502	663	663	0	3.7	0	0
2840	Cannon Beach Rural Fire Protection District	0.00099670%	0.00116423%	27,156,243	0	45	49,785,502	580	580	0	3.7	12	0
2841	Jefferson County Soil & Water Conservation District	0.00203770%	0.00220576%	27,156,243	0	46	49,785,502	1,098	1,098	0	3.7	12	0
2842	Tualatin Valley Water District	0.09958024%	0.09820267%	27,156,243	0	(374)	49,785,502	48,891	48,891	0	3.7	(101)	0
2843	Yachats Rural Fire Protection District	0.00306302%	0.00273280%	27,156,243	0	(90)	49,785,502	1,361	1,361	0	3.7	(24)	0
2844	Crook County Rural Fire Protection District 1	0.01640584%	0.01642332%	27,156,243	0	5	49,785,502	8,176	8,176	0	3.7	1	0
2845	Sunrise Water Authority	0.01099763%	0.01375437%	27,156,243	0	749	49,785,502	6,848	6,848	0	3.7	202	0
2846	Jefferson County Library District	0.00193350%	0.00200643%	27,156,243	0	20	49,785,502	999	999	0	3.7	5	0
2847	Sweet Home Fire and Ambulance District	0.00988792%	0.00896866%	27,156,243	0	(250)	49,785,502	4,465	4,465	0	3.7	(68)	0
2849	Lebanon Aquatic District	0.00180683%	0.00194432%	27,156,243	0	37	49,785,502	968	968	0	3.7	10	0
2850	Lake County 4-H & Extension Service	0.00008146%	0.00000000%	27,156,243	0	(22)	49,785,502	0	0	0	3.7	(6)	0
2851	East Umatilla County Rural Fire Protection District	0.00086133%	0.00073752%	27,156,243	0	(34)	49,785,502	367	367	0	3.7	(9)	0
2852	Ochoco Irrigation District	0.00467137%	0.00459776%	27,156,243	0	(20)	49,785,502	2,289	2,289	0	3.7	(5)	0
2853	Mill City Rural Fire Protection District	0.00057316%	0.00051113%	27,156,243	0	(17)	49,785,502	254	254	0	3.7	(5)	0
2855	Harney Hospital	0.09219923%	0.08895088%	27,156,243	0	(882)	49,785,502	44,285	44,285	0	3.7	(238)	0
2857	Sunriver Service District	0.01873086%	0.01680758%	27,156,243	0	(522)	49,785,502	8,368	8,368	0	3.7	(141)	0
2858	Nesika Beach-Ophir Water District	0.00109325%	0.00064957%	27,156,243	0	(120)	49,785,502	323	323	0	3.7	(32)	0
2859	South Lane County Fire and Rescue	0.01846536%	0.01784170%	27,156,243	0	(169)	49,785,502	8,883	8,883	0	3.7	(46)	0
2860	Coos County Airport District	0.00675093%	0.00675245%	27,156,243	0	0	49,785,502	3,362	3,362	0	3.7	0	0
2861	Mt Angel Fire District	0.00068207%	0.00068992%	27,156,243	0	2	49,785,502	343	343	0	3.7	1	0
2864	Tri-City Water and Sanitary Authority	0.00374583%	0.00359878%	27,156,243	0	(40)	49,785,502	1,792	1,792	0	3.7	(11)	0
2865	Tri-City Cooperative Weed Management Area	0.00078568%	0.00082024%	27,156,243	0	9	49,785,502	408	408	0	3.7	2	0
2867	West Multnomah Soil And Water Conservation District	0.00578387%	0.00590863%	27,156,243	0	34	49,785,502	2,942	2,942	0	3.7	9	0
2869	Nehalem Bay Fire & Rescue	0.00207125%	0.00202820%	27,156,243	0	(12)	49,785,502	1,010	1,010	0	3.7	(3)	0
2870	Clackamas River Water Providers	0.00163232%	0.00157789%	27,156,243	0	(15)	49,785,502	786	786	0	3.7	(4)	0
2873	Mosier Fire District	0.00043144%	0.00040634%	27,156,243	0	(7)	49,785,502	202	202	0	3.7	(2)	0
2874	Umatilla-Morrow Radio and Data District	0.00220640%	0.00211104%	27,156,243	0	(26)	49,785,502	1,051	1,051	0	3.7	(7)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
2876	Oregon Municipal Electric Utilities Association	0.00113486%	0.00064880%	27,156,243	0	(132)	49,785,502	323	323	0	3.7	(36)	0
2877	Mid-Columbia Fire And Rescue V1-801	0.02035327%	0.01763315%	27,156,243	0	(739)	49,785,502	8,779	8,779	0	3.7	(200)	0
2878	Yamhill Fire Protection District	0.00066155%	0.00065609%	27,156,243	0	(1)	49,785,502	327	327	0	3.7	0	0
2879	LaGrande Rural Fire Protection District	0.00082242%	0.00073039%	27,156,243	0	(25)	49,785,502	364	364	0	3.7	(7)	0
2880	Oregon Health & Science University	3.46494858%	3.32701917%	27,156,243	0	(37,456)	49,785,502	1,656,373	1,656,373	0	3.7	(10,123)	0
2881	Lake Chinook Fire and Rescue District	0.00035025%	0.00034856%	27,156,243	0	0	49,785,502	174	174	0	3.7	0	0
2883	Lane Fire Authority	0.02557305%	0.02656076%	27,156,243	0	268	49,785,502	13,223	13,223	0	3.7	72	0
2884	North Central Public Health District	0.00965525%	0.01031073%	27,156,243	0	178	49,785,502	5,133	5,133	0	3.7	48	0
2885	Siletz Rural Fire Protection District	0.00089327%	0.00084187%	27,156,243	0	(14)	49,785,502	419	419	0	3.7	(4)	0
2886	Idanha-Detroit Rural Fire Protection District	0.00004515%	0.00172424%	27,156,243	0	456	49,785,502	858	858	0	3.7	123	0
2887	Umatilla County Fire District #1	0.02893355%	0.02846013%	27,156,243	0	(129)	49,785,502	14,169	14,169	0	3.7	(35)	0
2900	Clatsop Community College	0.05832541%	0.05430037%	27,156,243	0	(1,093)	49,785,502	27,034	27,034	0	3.7	(295)	0
2901	Blue Mountain Community College	0.10822459%	0.10574502%	27,156,243	0	(673)	49,785,502	52,646	52,646	0	3.7	(182)	0
2902	Treasure Valley Community College	0.09399030%	0.08464059%	27,156,243	0	(2,539)	49,785,502	42,139	42,139	0	3.7	(686)	0
2903	Umpqua Community College	0.11718900%	0.11368653%	27,156,243	0	(951)	49,785,502	56,599	56,599	0	3.7	(257)	0
2904	Lane Community College	0.49640021%	0.46651118%	27,156,243	0	(8,117)	49,785,502	232,255	232,255	0	3.7	(2,194)	0
2905	Mt Hood Community College	0.39358820%	0.40150213%	27,156,243	0	2,149	49,785,502	199,890	199,890	0	3.7	581	0
2906	Klamath Community College	0.05576729%	0.05765896%	27,156,243	0	514	49,785,502	28,706	28,706	0	3.7	139	0
2908	Clackamas Community College	0.27546912%	0.27555623%	27,156,243	0	24	49,785,502	137,187	137,187	0	3.7	6	0
2910	Linn-Benton Community College	0.27062091%	0.26437231%	27,156,243	0	(1,697)	49,785,502	131,619	131,619	0	3.7	(459)	0
2918	Portland Community College	1.33071417%	1.29452634%	27,156,243	0	(9,827)	49,785,502	644,486	644,486	0	3.7	(2,656)	0
2919	Chemeketa Community College	0.48181831%	0.46953425%	27,156,243	0	(3,336)	49,785,502	233,760	233,760	0	3.7	(902)	0
2922	Rogue Community College	0.21326179%	0.20598489%	27,156,243	0	(1,976)	49,785,502	102,551	102,551	0	3.7	(534)	0
2995	Oregon Coast Community College	0.01965203%	0.02053072%	27,156,243	0	239	49,785,502	10,221	10,221	0	3.7	65	0
2996	Columbia Gorge Community College	0.04683673%	0.04681413%	27,156,243	0	(6)	49,785,502	23,307	23,307	0	3.7	(2)	0
2997	Tillamook Bay Community College	0.01736238%	0.01776138%	27,156,243	0	108	49,785,502	8,843	8,843	0	3.7	29	0
2998	Southwestern Community College	0.10688360%	0.10358230%	27,156,243	0	(897)	49,785,502	51,569	51,569	0	3.7	(242)	0
2999	Central Oregon Community College	0.23522268%	0.22120050%	27,156,243	0	(3,808)	49,785,502	110,126	110,126	0	3.7	(1,029)	0
3003	Baker School District 5J	0.09369486%	0.09234427%	27,156,243	0	(367)	49,785,502	45,974	45,974	0	3.7	(99)	0
3008	Huntington School District 16J	0.00510151%	0.00547254%	27,156,243	0	101	49,785,502	2,725	2,725	0	3.7	27	0
3016	Burnt River High School	0.00481390%	0.00431485%	27,156,243	0	(136)	49,785,502	2,148	2,148	0	3.7	(37)	0
3027	Pine-Eagle School District 61	0.01174561%	0.01214996%	27,156,243	0	110	49,785,502	6,049	6,049	0	3.7	30	0
3037	Alsea School	0.01063395%	0.01092015%	27,156,243	0	78	49,785,502	5,437	5,437	0	3.7	21	0
3039	Corvallis School District 509J	0.34737142%	0.34041752%	27,156,243	0	(1,888)	49,785,502	169,479	169,479	0	3.7	(510)	0
3043	Philomath School District 17J	0.06695980%	0.06798734%	27,156,243	0	279	49,785,502	33,848	33,848	0	3.7	75	0
3075	West Linn School District	0.47299988%	0.52231769%	27,156,243	0	13,393	49,785,502	260,038	260,038	0	3.7	3,620	0
3116	Colton School District 53	0.02980582%	0.02904562%	27,156,243	0	(206)	49,785,502	14,461	14,461	0	3.7	(56)	0
3122	Oregon City School District 62	0.41965792%	0.40491730%	27,156,243	0	(4,003)	49,785,502	201,590	201,590	0	3.7	(1,082)	0
3160	Gladstone School District 115	0.09783865%	0.08862020%	27,156,243	0	(2,503)	49,785,502	44,120	44,120	0	3.7	(676)	0
3179	Clatsop County School District 1C	0.09965903%	0.09815743%	27,156,243	0	(408)	49,785,502	48,868	48,868	0	3.7	(110)	0
3186	Jewell School District 8	0.01607624%	0.01542349%	27,156,243	0	(177)	49,785,502	7,679	7,679	0	3.7	(48)	0
3187	Seaside Schools	0.09125582%	0.09019815%	27,156,243	0	(287)	49,785,502	44,906	44,906	0	3.7	(78)	0
3195	Warrenton-Hammond School District	0.05015407%	0.05081841%	27,156,243	0	180	49,785,502	25,300	25,300	0	3.7	49	0
3230	Vernonia School District	0.03268687%	0.02951440%	27,156,243	0	(862)	49,785,502	14,694	14,694	0	3.7	(233)	0
3241	Coquille School District 8	0.04568471%	0.04751409%	27,156,243	0	497	49,785,502	23,655	23,655	0	3.7	134	0
3242	Coos Bay School District 9	0.13435554%	0.13011306%	27,156,243	0	(1,152)	49,785,502	64,777	64,777	0	3.7	(311)	0
3245	North Bend Public Schools	0.10410841%	0.10090948%	27,156,243	0	(869)	49,785,502	50,238	50,238	0	3.7	(235)	0
3252	Powers School District	0.00774418%	0.00814599%	27,156,243	0	109	49,785,502	4,056	4,056	0	3.7	29	0
3257	Myrtle Point School District 41	0.03509817%	0.03175463%	27,156,243	0	(908)	49,785,502	15,809	15,809	0	3.7	(245)	0
3264	Bandon School District	0.03381949%	0.03389079%	27,156,243	0	19	49,785,502	16,873	16,873	0	3.7	5	0
3274	Crook County School District	0.14821401%	0.14271016%	27,156,243	0	(1,495)	49,785,502	71,049	71,049	0	3.7	(404)	0
3275	Port Orford-Langlois School District 2CJ	0.01556274%	0.01526278%	27,156,243	0	(81)	49,785,502	7,599	7,599	0	3.7	(22)	0
3283	Brookings-Harbor School District 17C	0.07824639%	0.07802691%	27,156,243	0	(60)	49,785,502	38,846	38,846	0	3.7	(16)	0
3288	Central Curry School District 1	0.02213122%	0.02239513%	27,156,243	0	72	49,785,502	11,150	11,150	0	3.7	19	0
3291	Bend-La Pine Public Schools	0.88524896%	0.87029331%	27,156,243	0	(4,061)	49,785,502	433,280	433,280	0	3.7	(1,098)	0
3296	Sisters School District	0.05708202%	0.05691412%	27,156,243	0	(46)	49,785,502	28,335	28,335	0	3.7	(12)	0
3307	Oakland School District	0.02568426%	0.02590142%	27,156,243	0	59	49,785,502	12,895	12,895	0	3.7	16	0
3310	Roseburg Public Schools	0.28317181%	0.26942259%	27,156,243	0	(3,734)	49,785,502	134,133	134,133	0	3.7	(1,009)	0
3316	Glide School District 12	0.03642418%	0.03645497%	27,156,243	0	8	49,785,502	18,149	18,149	0	3.7	2	0

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Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
3318	Days Creek School District 15	0.01090727%	0.01101437%	27,156,243	0	29	49,785,502	5,484	5,484	0	3.7	8	0
3319	South Umpqua School District	0.06579556%	0.06456119%	27,156,243	0	(335)	49,785,502	32,142	32,142	0	3.7	(91)	0
3320	Camas Valley School District 21	0.01166344%	0.01146372%	27,156,243	0	(54)	49,785,502	5,707	5,707	0	3.7	(15)	0
3321	North Douglas School District 22	0.01721821%	0.01552360%	27,156,243	0	(460)	49,785,502	7,728	7,728	0	3.7	(124)	0
3324	Yoncalla School District 32	0.01408867%	0.01230027%	27,156,243	0	(486)	49,785,502	6,124	6,124	0	3.7	(131)	0
3325	Elkton School District 34	0.01206808%	0.01180663%	27,156,243	0	(71)	49,785,502	5,878	5,878	0	3.7	(19)	0
3335	Riddle School District	0.02045826%	0.01961868%	27,156,243	0	(228)	49,785,502	9,767	9,767	0	3.7	(62)	0
3338	Glendale 77	0.01542811%	0.01485147%	27,156,243	0	(157)	49,785,502	7,394	7,394	0	3.7	(42)	0
3349	Winston-Dillard Schools	0.05847903%	0.05413458%	27,156,243	0	(1,180)	49,785,502	26,951	26,951	0	3.7	(319)	0
3353	Sutherlin School District 130	0.06961054%	0.06968770%	27,156,243	0	21	49,785,502	34,694	34,694	0	3.7	6	0
3361	Arlington Public Schools	0.01013475%	0.01034265%	27,156,243	0	56	49,785,502	5,149	5,149	0	3.7	15	0
3364	Condon Admin School District 25J	0.00710829%	0.00715228%	27,156,243	0	12	49,785,502	3,561	3,561	0	3.7	3	0
3370	Prairie City School District 4	0.00926160%	0.00847747%	27,156,243	0	(213)	49,785,502	4,221	4,221	0	3.7	(58)	0
3372	Monument School District 8	0.00526050%	0.00512659%	27,156,243	0	(36)	49,785,502	2,552	2,552	0	3.7	(10)	0
3375	Dayville School District 16J	0.00597498%	0.00527172%	27,156,243	0	(191)	49,785,502	2,625	2,625	0	3.7	(52)	0
3376	Long Creek Schools	0.00374579%	0.00395173%	27,156,243	0	56	49,785,502	1,967	1,967	0	3.7	15	0
3394	Crane Elementary School	0.00253295%	0.00282092%	27,156,243	0	78	49,785,502	1,404	1,404	0	3.7	21	0
3395	Pine Creek School	0.00030253%	0.00035334%	27,156,243	0	14	49,785,502	176	176	0	3.7	4	0
3396	Diamond School District 7	0.00113717%	0.00039670%	27,156,243	0	(201)	49,785,502	198	198	0	3.7	(54)	0
3397	Suntex School District	0.00110371%	0.00088488%	27,156,243	0	(59)	49,785,502	441	441	0	3.7	(16)	0
3398	Drewsey School	0.00026696%	0.00043479%	27,156,243	0	46	49,785,502	216	216	0	3.7	12	0
3399	Frenchglen School District	0.00105795%	0.00101686%	27,156,243	0	(11)	49,785,502	506	506	0	3.7	(3)	0
3405	Fields-Trout Creek 33	0.00110045%	0.00124848%	27,156,243	0	100	49,785,502	622	622	0	3.7	11	0
3407	Crane Union High School	0.00535396%	0.00572239%	27,156,243	0	40	49,785,502	2,849	2,849	0	3.7	27	0
3409	Hood River County School District	0.22740027%	0.22203091%	27,156,243	0	(1,458)	49,785,502	110,539	110,539	0	3.7	(394)	0
3414	City of Phoenix School District	0.11963301%	0.11475678%	27,156,243	0	(1,324)	49,785,502	57,132	57,132	0	3.7	(358)	0
3415	Ashland Public Schools	0.1488315%	0.14252495%	27,156,243	0	(1,714)	49,785,502	70,957	70,957	0	3.7	(463)	0
3416	Central Point School District 6	0.21275166%	0.21215608%	27,156,243	0	(162)	49,785,502	105,623	105,623	0	3.7	(44)	0
3417	Eagle Point School District 9	0.18668343%	0.18246007%	27,156,243	0	(1,147)	49,785,502	90,839	90,839	0	3.7	(310)	0
3424	Rogue River School District	0.03606973%	0.03844079%	27,156,243	0	644	49,785,502	19,138	19,138	0	3.7	174	0
3432	Prospect School District	0.01150485%	0.01192984%	27,156,243	0	115	49,785,502	5,939	5,939	0	3.7	31	0
3439	Butte Falls School District	0.01142344%	0.01129522%	27,156,243	0	(35)	49,785,502	5,623	5,623	0	3.7	(9)	0
3440	Pinehurst School	0.00104214%	0.00112368%	27,156,243	0	22	49,785,502	559	559	0	3.7	6	0
3445	Culver School District 4	0.03815626%	0.03523261%	27,156,243	0	(794)	49,785,502	17,541	17,541	0	3.7	(215)	0
3446	Ashwood School	0.00031636%	0.00030200%	27,156,243	0	(4)	49,785,502	150	150	0	3.7	(1)	0
3447	Madras School District	0.17544888%	0.17291765%	27,156,243	0	(687)	49,785,502	86,088	86,088	0	3.7	(186)	0
3451	Black Butte School District	0.00162501%	0.00140764%	27,156,243	0	(59)	49,785,502	701	701	0	3.7	(16)	0
3454	Grants Pass School District	0.33938041%	0.33202907%	27,156,243	0	(1,996)	49,785,502	165,302	165,302	0	3.7	(539)	0
3456	Klamath County School District	0.31561393%	0.31602022%	27,156,243	0	110	49,785,502	157,332	157,332	0	3.7	30	0
3457	Klamath Falls City Schools	0.17406173%	0.16573184%	27,156,243	0	(2,262)	49,785,502	82,510	82,510	0	3.7	(611)	0
3461	Lake County School District 7	0.04226605%	0.03973812%	27,156,243	0	(686)	49,785,502	19,784	19,784	0	3.7	(185)	0
3462	Paisley School District	0.00736057%	0.00815404%	27,156,243	0	215	49,785,502	4,060	4,060	0	3.7	58	0
3463	North Lake School District 14	0.01287675%	0.01251764%	27,156,243	0	(98)	49,785,502	6,232	6,232	0	3.7	(26)	0
3464	Plush School District	0.00096176%	0.00093365%	27,156,243	0	(8)	49,785,502	465	465	0	3.7	(2)	0
3465	Adel School District 21	0.00092330%	0.00086180%	27,156,243	0	(17)	49,785,502	429	429	0	3.7	(5)	0
3470	Pleasant Hill School District	0.04284150%	0.04120545%	27,156,243	0	(444)	49,785,502	20,514	20,514	0	3.7	(120)	0
3473	Eugene School District 4J	0.92593927%	0.89659388%	27,156,243	0	(7,969)	49,785,502	446,374	446,374	0	3.7	(2,154)	0
3487	Springfield School District 19	0.55572855%	0.60165595%	27,156,243	0	12,472	49,785,502	299,537	299,537	0	3.7	3,371	0
3494	Fern Ridge School District	0.06310376%	0.05908003%	27,156,243	0	(1,093)	49,785,502	29,413	29,413	0	3.7	(295)	0
3498	Mapleton School District	0.01340730%	0.01237870%	27,156,243	0	(279)	49,785,502	6,163	6,163	0	3.7	(75)	0
3502	Creswell School District 40	0.06215761%	0.05878699%	27,156,243	0	(915)	49,785,502	29,267	29,267	0	3.7	(247)	0
3506	South Lane School District	0.16311227%	0.15307091%	27,156,243	0	(2,727)	49,785,502	76,207	76,207	0	3.7	(737)	0
3510	Bethel School District	0.29221306%	0.28059858%	27,156,243	0	(3,154)	49,785,502	139,697	139,697	0	3.7	(852)	0
3517	Crow-Applegate-Lorane District 66	0.01860080%	0.01871679%	27,156,243	0	31	49,785,502	9,318	9,318	0	3.7	8	0
3519	McKenzie School District	0.01646536%	0.01432861%	27,156,243	0	(580)	49,785,502	7,134	7,134	0	3.7	(157)	0
3520	Junction City School District 69	0.07647234%	0.07706348%	27,156,243	0	161	49,785,502	38,366	38,366	0	3.7	44	0
3522	Lowell School District	0.01588509%	0.01693248%	27,156,243	0	284	49,785,502	8,430	8,430	0	3.7	77	0
3524	Oakridge School District	0.02933882%	0.02843310%	27,156,243	0	(246)	49,785,502	14,156	14,156	0	3.7	(66)	0
3527	Marcola School District 79	0.01321567%	0.01347300%	27,156,243	0	70	49,785,502	6,708	6,708	0	3.7	19	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3533	Triangle Lake Schools	0.01549035%	0.01478489%	27,156,243	0	(192)	49,785,502	7,361	7,361	0	3.7	(52)	0
3537	Siuslaw School District 97J	0.07419837%	0.07296789%	27,156,243	0	(334)	49,785,502	36,327	36,327	0	3.7	(90)	0
3579	Lincoln County School District	0.22290171%	0.22079277%	27,156,243	0	(573)	49,785,502	109,923	109,923	0	3.7	(155)	0
3615	Central Linn School District 552C	0.03677791%	0.03599371%	27,156,243	0	(213)	49,785,502	17,920	17,920	0	3.7	(58)	0
3618	Sweet Home School District 55	0.11011135%	0.10617334%	27,156,243	0	(1,069)	49,785,502	52,859	52,859	0	3.7	(289)	0
3647	Scio School District 95C	0.02996950%	0.03536375%	27,156,243	0	1,465	49,785,502	17,606	17,606	0	3.7	396	0
3665	Santiam Canyon School District	0.02748349%	0.02841387%	27,156,243	0	253	49,785,502	14,146	14,146	0	3.7	68	0
3684	Ontario School District 8C	0.13264259%	0.12602338%	27,156,243	0	(1,798)	49,785,502	62,741	62,741	0	3.7	(486)	0
3687	Juntura Grade School	0.00085171%	0.00067690%	27,156,243	0	(47)	49,785,502	337	337	0	3.7	(13)	0
3694	Nyssa School District 26	0.06036369%	0.05967731%	27,156,243	0	(186)	49,785,502	29,711	29,711	0	3.7	(50)	0
3696	Annex Elementary School	0.00248879%	0.00280268%	27,156,243	0	85	49,785,502	1,395	1,395	0	3.7	23	0
3707	Adrian School District 61	0.01611451%	0.01634974%	27,156,243	0	64	49,785,502	8,140	8,140	0	3.7	17	0
3709	Harper School District 66	0.00741456%	0.00821500%	27,156,243	0	217	49,785,502	4,090	4,090	0	3.7	59	0
3712	W W Jones School	0.00094568%	0.00096028%	27,156,243	0	4	49,785,502	478	478	0	3.7	1	0
3729	Jefferson School District 14Cj	0.04920640%	0.04900218%	27,156,243	0	(55)	49,785,502	24,396	24,396	0	3.7	(15)	0
3730	North Marion School District 15	0.10397918%	0.09642835%	27,156,243	0	(2,051)	49,785,502	48,007	48,007	0	3.7	(554)	0
3735	Salem-Keizer Public Schools	2.35089275%	2.32160461%	27,156,243	0	(7,954)	49,785,502	1,155,822	1,155,822	0	3.7	(2,150)	0
3750	St Paul School District	0.01488927%	0.01644350%	27,156,243	0	422	49,785,502	8,186	8,186	0	3.7	114	0
3780	Mt Angel School District 91	0.04371299%	0.04078177%	27,156,243	0	(796)	49,785,502	20,303	20,303	0	3.7	(215)	0
3786	Woodburn School District	0.31697891%	0.30015331%	27,156,243	0	(4,569)	49,785,502	149,433	149,433	0	3.7	(1,235)	0
3809	Morrow County Schools	0.11173408%	0.11140699%	27,156,243	0	(89)	49,785,502	55,465	55,465	0	3.7	(24)	0
3818	Portland Public Schools	3.28446752%	3.16441448%	27,156,243	0	(32,602)	49,785,502	1,575,420	1,575,420	0	3.7	(8,811)	0
3820	Parkrose School District	0.17236129%	0.16405089%	27,156,243	0	(2,257)	49,785,502	81,674	81,674	0	3.7	(610)	0
3824	Reynolds School District	0.67964475%	0.62489211%	27,156,243	0	(14,869)	49,785,502	311,106	311,106	0	3.7	(4,019)	0
3842	Corbett School District 39	0.05767113%	0.05599488%	27,156,243	0	(455)	49,785,502	27,877	27,877	0	3.7	(123)	0
3843	David Douglas School District	0.74671079%	0.72941507%	27,156,243	0	(4,697)	49,785,502	363,143	363,143	0	3.7	(1,269)	0
3847	Riverdale School	0.04467421%	0.04478394%	27,156,243	0	30	49,785,502	22,296	22,296	0	3.7	8	0
3850	Dallas School District	0.15065387%	0.14869076%	27,156,243	0	(533)	49,785,502	74,026	74,026	0	3.7	(144)	0
3859	Central School District 13J	0.16578373%	0.16405953%	27,156,243	0	(468)	49,785,502	81,678	81,678	0	3.7	(126)	0
3865	Perrydale School District 2J	0.01485995%	0.01464155%	27,156,243	0	(59)	49,785,502	7,289	7,289	0	3.7	(16)	0
3887	Falls City School District	0.01053986%	0.01036231%	27,156,243	0	(48)	49,785,502	5,159	5,159	0	3.7	(13)	0
3902	Tillamook Public Schools	0.10049506%	0.10066909%	27,156,243	0	47	49,785,502	50,119	50,119	0	3.7	13	0
3920	Neah-Kah-Nie School District	0.05755145%	0.05412130%	27,156,243	0	(931)	49,785,502	26,945	26,945	0	3.7	(252)	0
3927	Echo School District	0.01662931%	0.01656068%	27,156,243	0	(19)	49,785,502	8,245	8,245	0	3.7	(5)	0
3928	Umatilla School District 6R	0.06127809%	0.05696520%	27,156,243	0	(1,171)	49,785,502	28,360	28,360	0	3.7	(316)	0
3931	Pendleton School District 16R	0.16273199%	0.16138729%	27,156,243	0	(365)	49,785,502	80,347	80,347	0	3.7	(99)	0
3935	Athens-Weston School District 29Rj	0.03236950%	0.02846807%	27,156,243	0	(1,059)	49,785,502	14,173	14,173	0	3.7	(286)	0
3942	Stanfield School District	0.02417316%	0.02465129%	27,156,243	0	130	49,785,502	12,273	12,273	0	3.7	35	0
3944	Ukiah School	0.00393635%	0.00380960%	27,156,243	0	(34)	49,785,502	1,897	1,897	0	3.7	(9)	0
3957	Helix School District	0.00921329%	0.00909542%	27,156,243	0	(32)	49,785,502	4,528	4,528	0	3.7	(9)	0
3958	Pilot Rock School District 2R	0.01890207%	0.01793434%	27,156,243	0	(263)	49,785,502	8,929	8,929	0	3.7	(71)	0
3965	La Grande Public Schools	0.09591252%	0.09716367%	27,156,243	0	340	49,785,502	48,373	48,373	0	3.7	92	0
3966	Union County School District	0.01682311%	0.01707186%	27,156,243	0	68	49,785,502	8,499	8,499	0	3.7	18	0
3967	North Powder School District	0.01238424%	0.01368569%	27,156,243	0	353	49,785,502	6,813	6,813	0	3.7	95	0
3969	Imbler School District	0.01800138%	0.01681009%	27,156,243	0	(324)	49,785,502	8,369	8,369	0	3.7	(88)	0
3970	Cove School District	0.01535428%	0.01442816%	27,156,243	0	(251)	49,785,502	7,183	7,183	0	3.7	(68)	0
3973	Elgin School District 23	0.02063108%	0.01763469%	27,156,243	0	(814)	49,785,502	8,780	8,780	0	3.7	(220)	0
3986	Joseph School District 6	0.01565826%	0.01574436%	27,156,243	0	23	49,785,502	7,838	7,838	0	3.7	6	0
3990	Wallowa School	0.01391858%	0.01146081%	27,156,243	0	(667)	49,785,502	5,706	5,706	0	3.7	(180)	0
3993	Enterprise School District 21	0.01901352%	0.01830392%	27,156,243	0	(193)	49,785,502	9,113	9,113	0	3.7	(52)	0
4003	Troy School District 54	0.00047914%	0.00045991%	27,156,243	0	(5)	49,785,502	229	229	0	3.7	(1)	0
4012	Dufur Schools	0.01732024%	0.01768097%	27,156,243	0	98	49,785,502	8,803	8,803	0	3.7	26	0
4034	Gaston Public Schools	0.03056197%	0.02967748%	27,156,243	0	(240)	49,785,502	14,775	14,775	0	3.7	(65)	0
4035	Banks School District	0.04783076%	0.04458529%	27,156,243	0	(881)	49,785,502	22,197	22,197	0	3.7	(238)	0
4062	Beaverton School District	2.38890380%	2.43854589%	27,156,243	0	13,481	49,785,502	1,214,042	1,214,042	0	3.7	3,644	0
4109	Spray School District 1	0.00539361%	0.00333105%	27,156,243	0	(560)	49,785,502	1,658	1,658	0	3.7	(151)	0
4114	Fossil School District 21J	0.01291147%	0.01363690%	27,156,243	0	197	49,785,502	6,789	6,789	0	3.7	53	0
4135	Newberg School District 29Jt	0.28638693%	0.28145857%	27,156,243	0	(1,338)	49,785,502	140,126	140,126	0	3.7	(362)	0
4142	McMinnville Schools	0.33204603%	0.32457775%	27,156,243	0	(2,028)	49,785,502	161,593	161,593	0	3.7	(548)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period				Period	Measurement Period	Measurement Period
4144	Sheridan School District 48J	0.04100804%	0.03997588%	27,156,243	0	(280)	49,785,502	19,902	19,902	0	3.7	(76)	0
4166	Yamhill-Carlton School District 1	0.05049713%	0.04692226%	27,156,243	0	(971)	49,785,502	23,360	23,360	0	3.7	(262)	0
4219	Grant County Education Service District	0.00670549%	0.00601077%	27,156,243	0	(189)	49,785,502	2,992	2,992	0	3.7	(51)	0
4220	Jefferson County Education Service District	0.01003773%	0.00920161%	27,156,243	0	(227)	49,785,502	4,581	4,581	0	3.7	(61)	0
4223	InterMountain Education Service District	0.09347530%	0.09310526%	27,156,243	0	(100)	49,785,502	46,353	46,353	0	3.7	(27)	0
4224	Wallowa County Region 18	0.00927968%	0.00996451%	27,156,243	0	186	49,785,502	4,961	4,961	0	3.7	50	0
4226	North Central Education Service District	0.00609891%	0.00639295%	27,156,243	0	80	49,785,502	3,183	3,183	0	3.7	22	0
4232	South Coast Education Service District Region 7	0.04640860%	0.04305673%	27,156,243	0	(910)	49,785,502	21,436	21,436	0	3.7	(246)	0
4237	Douglas Education Service District	0.09125974%	0.09325436%	27,156,243	0	542	49,785,502	46,427	46,427	0	3.7	146	0
4238	Multnomah Education Service District	0.20010172%	0.20417249%	27,156,243	0	1,105	49,785,502	101,648	101,648	0	3.7	299	0
4252	High Desert Education Service District	0.11201079%	0.10964929%	27,156,243	0	(641)	49,785,502	54,589	54,589	0	3.7	(173)	0
4254	Willamette Education Service District	0.15537566%	0.15122282%	27,156,243	0	(1,128)	49,785,502	75,287	75,287	0	3.7	(305)	0
4258	Hermiston School District 8R	0.23162287%	0.23263411%	27,156,243	0	275	49,785,502	115,818	115,818	0	3.7	74	0
4259	Clackamas Education Service District	0.14561894%	0.13792951%	27,156,243	0	(2,088)	49,785,502	68,669	68,669	0	3.7	(564)	0
4260	Greater Albany School District 8J	0.46792692%	0.46732820%	27,156,243	0	(163)	49,785,502	232,662	232,662	0	3.7	(44)	0
4268	Lake Oswego School District	0.35755650%	0.38378663%	27,156,243	0	7,123	49,785,502	191,070	191,070	0	3.7	1,925	0
4270	Silver Falls School District	0.19168297%	0.18526380%	27,156,243	0	(1,743)	49,785,502	92,235	92,235	0	3.7	(471)	0
4271	Malheur Education Service District Region 14	0.01933134%	0.02066614%	27,156,243	0	362	49,785,502	10,289	10,289	0	3.7	98	0
4272	Linn-Benton-Lincoln Education Service District	0.11794295%	0.11666388%	27,156,243	0	(347)	49,785,502	58,082	58,082	0	3.7	(94)	0
4273	Double O School District	0.00046936%	0.00043268%	27,156,243	0	(10)	49,785,502	215	215	0	3.7	(3)	0
4276	Lane County Education Service District	0.07429368%	0.07666350%	27,156,243	0	644	49,785,502	38,167	38,167	0	3.7	174	0
4277	Mitchell School	0.00574016%	0.00507479%	27,156,243	0	(181)	49,785,502	2,527	2,527	0	3.7	(49)	0
4279	St Helens School District 502	0.15548266%	0.15227427%	27,156,243	0	(871)	49,785,502	75,811	75,811	0	3.7	(235)	0
4280	Northwest Regional Education Service District	0.24888269%	0.25575725%	27,156,243	0	1,867	49,785,502	127,330	127,330	0	3.7	505	0
4286	Southern Oregon Education Service District	0.10661342%	0.11328957%	27,156,243	0	1,813	49,785,502	56,402	56,402	0	3.7	490	0
4288	Medford School District 549C	0.61389062%	0.59765938%	27,156,243	0	(4,408)	49,785,502	297,548	297,548	0	3.7	(1,191)	0
4291	Dayton Public Schools	0.05316708%	0.04968639%	27,156,243	0	(945)	49,785,502	24,737	24,737	0	3.7	(255)	0
4293	Lake County Education Service District	0.00501075%	0.00491133%	27,156,243	0	(27)	49,785,502	2,445	2,445	0	3.7	(7)	0
4294	Harney Education Service District Region XVII	0.01090279%	0.01031941%	27,156,243	0	(158)	49,785,502	5,138	5,138	0	3.7	(43)	0
4295	Wasco County Education Service District	0.01500746%	0.01524522%	27,156,243	0	65	49,785,502	7,590	7,590	0	3.7	18	0
4306	Amity School District	0.04137321%	0.03853805%	27,156,243	0	(770)	49,785,502	19,186	19,186	0	3.7	(208)	0
4309	Scappoose School District	0.10474888%	0.10099768%	27,156,243	0	(1,019)	49,785,502	50,282	50,282	0	3.7	(275)	0
4311	Redmond School District 2J	0.35043637%	0.33752220%	27,156,243	0	(3,507)	49,785,502	168,037	168,037	0	3.7	(948)	0
4312	Reedsport School District	0.02704380%	0.02709050%	27,156,243	0	13	49,785,502	13,487	13,487	0	3.7	4	0
4313	Forest Grove School District	0.33446188%	0.32796934%	27,156,243	0	(1,763)	49,785,502	163,281	163,281	0	3.7	(476)	0
4314	Willamina School District 30J	0.04277226%	0.04249830%	27,156,243	0	(74)	49,785,502	21,158	21,158	0	3.7	(20)	0
4315	John Day School District	0.03800351%	0.03417344%	27,156,243	0	(1,040)	49,785,502	17,013	17,013	0	3.7	(281)	0
4316	Tigard-Tualatin School District 23J	0.66192129%	0.65470073%	27,156,243	0	(1,961)	49,785,502	325,946	325,946	0	3.7	(530)	0
4317	Sherwood School District 88J	0.25598835%	0.25133468%	27,156,243	0	(1,264)	49,785,502	125,128	125,128	0	3.7	(342)	0
4320	Rainier School District 13	0.04728032%	0.04561105%	27,156,243	0	(453)	49,785,502	22,708	22,708	0	3.7	(122)	0
4321	North Clackamas School District 12	0.90754278%	0.91856556%	27,156,243	0	2,993	49,785,502	457,312	457,312	0	3.7	809	0
4323	Estacada School District 108	0.09542194%	0.09307031%	27,156,243	0	(639)	49,785,502	46,336	46,336	0	3.7	(173)	0
4324	Centennial School District 28	0.36815481%	0.35552680%	27,156,243	0	(3,429)	49,785,502	177,001	177,001	0	3.7	(927)	0
4326	Harney County School District 3	0.04355200%	0.04314943%	27,156,243	0	(109)	49,785,502	21,482	21,482	0	3.7	(29)	0
4327	Jordan Valley School District 3	0.00450151%	0.00518480%	27,156,243	0	186	49,785,502	2,581	2,581	0	3.7	50	0
4329	Gervais School District 1	0.05882964%	0.05615976%	27,156,243	0	(725)	49,785,502	27,959	27,959	0	3.7	(196)	0
4330	Vale School District 84	0.05397742%	0.05137542%	27,156,243	0	(707)	49,785,502	25,578	25,578	0	3.7	(191)	0
4331	Molalla River School District	0.11869089%	0.11786042%	27,156,243	0	(226)	49,785,502	58,677	58,677	0	3.7	(61)	0
4332	Gresham-Barlow School District 10	0.59760905%	0.57546495%	27,156,243	0	(6,014)	49,785,502	286,498	286,498	0	3.7	(1,625)	0
4333	Canby School District	0.24717148%	0.24961496%	27,156,243	0	664	49,785,502	124,272	124,272	0	3.7	179	0
4334	Cascade School District 5	0.11032720%	0.10767550%	27,156,243	0	(720)	49,785,502	53,607	53,607	0	3.7	(195)	0
4335	Milton-Freewater Unified School District 7	0.08353362%	0.08149095%	27,156,243	0	(555)	49,785,502	40,571	40,571	0	3.7	(150)	0
4336	Nestucca Valley School District 101	0.03187066%	0.02890546%	27,156,243	0	(805)	49,785,502	14,391	14,391	0	3.7	(218)	0
4337	Sherman County School District	0.01486655%	0.01164417%	27,156,243	0	(875)	49,785,502	5,797	5,797	0	3.7	(236)	0
4338	Three Rivers U J School District	0.21995374%	0.24284476%	27,156,243	0	6,216	49,785,502	120,901	120,901	0	3.7	1,680	0
4339	Lebanon Community School District	0.18542451%	0.18799718%	27,156,243	0	699	49,785,502	93,595	93,595	0	3.7	189	0
4340	Monroe School District 1J	0.02476029%	0.02268827%	27,156,243	0	(563)	49,785,502	11,295	11,295	0	3.7	(152)	0
4341	Hillsboro School District 1J	1.20718208%	1.17837875%	27,156,243	0	(7,822)	49,785,502	586,662	586,662	0	3.7	(2,114)	0
4342	North Santiam School District 29J	0.11266617%	0.10765401%	27,156,243	0	(1,361)	49,785,502	53,596	53,596	0	3.7	(368)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4343	Harrisburg School District 7	0.04405449%	0.04089636%	27,156,243	0	(858)	49,785,502	20,360	20,360	0	3.7	(232)	0
4344	South Wasco County School District 1	0.01625741%	0.01507708%	27,156,243	0	(321)	49,785,502	7,506	7,506	0	3.7	(87)	0
4345	Oregon Trail School District 46	0.20269471%	0.20673356%	27,156,243	0	1,097	49,785,502	102,923	102,923	0	3.7	296	0
4346	Knappa School District 4	0.02623343%	0.02543074%	27,156,243	0	(218)	49,785,502	12,661	12,661	0	3.7	(59)	0
4347	Clatskanie School District 6J	0.03764381%	0.03823248%	27,156,243	0	160	49,785,502	19,034	19,034	0	3.7	43	0
4348	Lourdes Charter School	0.00166233%	0.00163297%	27,156,243	0	(8)	49,785,502	813	813	0	3.7	(2)	0
4350	Ridgeline Montessori	0.00747870%	0.00768724%	27,156,243	0	57	49,785,502	3,827	3,827	0	3.7	15	0
4351	The Village School	0.00175783%	0.00180107%	27,156,243	0	12	49,785,502	897	897	0	3.7	3	0
4352	Armadillo Technical Institute	0.00455271%	0.00325046%	27,156,243	0	(354)	49,785,502	1,618	1,618	0	3.7	(96)	0
4354	Opal Charter School	0.00329488%	0.00189429%	27,156,243	0	(380)	49,785,502	943	943	0	3.7	(103)	0
4355	Three Rivers Charter School	0.00610555%	0.00690042%	27,156,243	0	216	49,785,502	3,435	3,435	0	3.7	58	0
4360	Luckiamute Valley Charter School	0.00805033%	0.00753874%	27,156,243	0	(139)	49,785,502	3,753	3,753	0	3.7	(38)	0
4362	Kings Valley Charter School	0.00046766%	0.00042615%	27,156,243	0	(11)	49,785,502	212	212	0	3.7	(3)	0
4363	Multisensory Learning Academy	0.01264144%	0.01404009%	27,156,243	0	380	49,785,502	6,990	6,990	0	3.7	103	0
4365	Mitch Charter School	0.00705657%	0.00764295%	27,156,243	0	159	49,785,502	3,805	3,805	0	3.7	43	0
4366	Sand Ridge Charter School	0.00924034%	0.00935895%	27,156,243	0	32	49,785,502	4,659	4,659	0	3.7	9	0
4367	Arthur Academy Charter School	0.02884409%	0.0269876%	27,156,243	0	(509)	49,785,502	13,427	13,427	0	3.7	(138)	0
4369	Trillium Charter School	0.01081364%	0.01064838%	27,156,243	0	(45)	49,785,502	5,301	5,301	0	3.7	(12)	0
4370	Howard Street Charter School, Inc.	0.00300545%	0.00320547%	27,156,243	0	54	49,785,502	1,596	1,596	0	3.7	15	0
4371	The Lighthouse School	0.00654255%	0.00662681%	27,156,243	0	23	49,785,502	3,299	3,299	0	3.7	6	0
4373	Sheridan Japanese School Foundation	0.00263268%	0.00288331%	27,156,243	0	68	49,785,502	1,435	1,435	0	3.7	18	0
4374	Ione School District	0.01414106%	0.01324745%	27,156,243	0	(243)	49,785,502	6,595	6,595	0	3.7	(66)	0
4375	Eddyville Charter School	0.00669759%	0.00769523%	27,156,243	0	271	49,785,502	3,831	3,831	0	3.7	73	0
4376	Four Rivers Community School	0.00946459%	0.00974651%	27,156,243	0	77	49,785,502	4,852	4,852	0	3.7	21	0
4378	Mosier Community School	0.00535185%	0.00793988%	27,156,243	0	703	49,785,502	3,953	3,953	0	3.7	190	0
4379	Siletz Valley School	0.00751286%	0.00746577%	27,156,243	0	(13)	49,785,502	3,717	3,717	0	3.7	(4)	0
4380	The Emerson School	0.00392261%	0.00391881%	27,156,243	0	(1)	49,785,502	1,951	1,951	0	3.7	0	0
4381	North Wasco County School District 21	0.14964288%	0.13505040%	27,156,243	0	(3,963)	49,785,502	67,236	67,236	0	3.7	(1,071)	0
4382	Self Enhancement Inc	0.00427501%	0.00321614%	27,156,243	0	(288)	49,785,502	1,601	1,601	0	3.7	(78)	0
4383	City View Charter School	0.00612013%	0.00546742%	27,156,243	0	(177)	49,785,502	2,722	2,722	0	3.7	(48)	0
4386	Nixyaawii Community School	0.00369234%	0.00340519%	27,156,243	0	(78)	49,785,502	1,695	1,695	0	3.7	(21)	0
4388	West Lane Tech	0.00328337%	0.00302245%	27,156,243	0	(71)	49,785,502	1,505	1,505	0	3.7	(19)	0
4390	Oregon Connections Academy	0.06635067%	0.07009495%	27,156,243	0	1,017	49,785,502	34,897	34,897	0	3.7	275	0
4392	Eagleridge High School	0.00621923%	0.00608484%	27,156,243	0	(36)	49,785,502	3,029	3,029	0	3.7	(10)	0
4393	Cascade Heights Public Charter School	0.00649234%	0.00673033%	27,156,243	0	65	49,785,502	3,351	3,351	0	3.7	18	0
4395	Siletz Valley Early College Academy	0.00287353%	0.00267319%	27,156,243	0	(64)	49,785,502	1,331	1,331	0	3.7	(15)	0
4396	Sweet Home Charter School	0.00317866%	0.00476155%	27,156,243	0	430	49,785,502	2,371	2,371	0	3.7	116	0
4397	Springwater Environmental Sciences School	0.00602995%	0.00616913%	27,156,243	0	38	49,785,502	3,071	3,071	0	3.7	10	0
4400	Phoenix School	0.00419382%	0.00430437%	27,156,243	0	30	49,785,502	2,143	2,143	0	3.7	8	0
4401	Ballston Community School	0.00224552%	0.00249713%	27,156,243	0	68	49,785,502	1,243	1,243	0	3.7	18	0
4402	Sage Community School	0.00175415%	0.00178689%	27,156,243	0	9	49,785,502	890	890	0	3.7	2	0
4403	Portland Village School	0.01056330%	0.01064943%	27,156,243	0	23	49,785,502	5,302	5,302	0	3.7	6	0
4404	Alliance Charter Academy	0.01390828%	0.01345490%	27,156,243	0	(123)	49,785,502	6,699	6,699	0	3.7	(33)	0
4405	Forest Grove Community School	0.00635831%	0.00650390%	27,156,243	0	40	49,785,502	3,238	3,238	0	3.7	11	0
4407	Madrone Trail Public Charter School	0.00677207%	0.00540338%	27,156,243	0	(372)	49,785,502	2,690	2,690	0	3.7	(101)	0
4408	Muddy Creek Charter School	0.00326568%	0.00306654%	27,156,243	0	(54)	49,785,502	1,527	1,527	0	3.7	(15)	0
4409	Southwest Charter School	0.00553519%	0.00554489%	27,156,243	0	3	49,785,502	2,761	2,761	0	3.7	1	0
4410	Ace Academy	0.00367570%	0.00000000%	27,156,243	0	(998)	49,785,502	0	0	0	3.7	(270)	0
4411	Sherwood Charter School	0.00620881%	0.00587910%	27,156,243	0	(90)	49,785,502	2,927	2,927	0	3.7	(24)	0
4412	Estacada Web Academy	0.01378787%	0.01440741%	27,156,243	0	168	49,785,502	7,173	7,173	0	3.7	45	0
4418	Lewis And Clark Montessori Charter School	0.00944916%	0.01165066%	27,156,243	0	598	49,785,502	5,800	5,800	0	3.7	162	0
4419	Silvies River Web Academy	0.00240809%	0.00395846%	27,156,243	0	421	49,785,502	1,971	1,971	0	3.7	114	0
4420	Oregon Virtual Academy	0.02966742%	0.03222458%	27,156,243	0	694	49,785,502	16,043	16,043	0	3.7	188	0
4422	Redmond Proficiency Academy	0.02144514%	0.02290390%	27,156,243	0	396	49,785,502	11,403	11,403	0	3.7	107	0
4423	Molalla River Academy	0.00525032%	0.00567868%	27,156,243	0	116	49,785,502	2,827	2,827	0	3.7	31	0
4424	The Ivy School	0.00654837%	0.00740599%	27,156,243	0	233	49,785,502	3,687	3,687	0	3.7	63	0
4429	Clackamas Web Academy	0.00013033%	0.00012214%	27,156,243	0	(2)	49,785,502	61	61	0	3.7	(1)	0
4430	Clackamas Charter Alliance 2	0.00074543%	0.00071424%	27,156,243	0	(8)	49,785,502	356	356	0	3.7	(2)	0
4432	Renaissance Public Academy	0.00238125%	0.00263318%	27,156,243	0	68	49,785,502	1,311	1,311	0	3.7	18	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4433	Powell Butte Community Charter School	0.00527512%	0.00621613%	27,156,243	0	256	49,785,502	3,095	3,095	0	3.7	69	0
4434	Logos Public Charter School	0.02361590%	0.02296815%	27,156,243	0	(176)	49,785,502	11,435	11,435	0	3.7	(48)	0
4435	Sunny Wolf Charter School	0.00356984%	0.00420410%	27,156,243	0	172	49,785,502	2,093	2,093	0	3.7	46	0
4436	Academy Of Arts & Academics	0.00484922%	0.00521124%	27,156,243	0	98	49,785,502	2,594	2,594	0	3.7	26	0
4437	Center for Advance Learning	0.00736811%	0.00766890%	27,156,243	0	82	49,785,502	3,818	3,818	0	3.7	22	0
4440	Sheridan Allprep Academy	0.00353930%	0.00387522%	27,156,243	0	91	49,785,502	1,929	1,929	0	3.7	25	0
4441	Baker Web Academy	0.02192868%	0.02934883%	27,156,243	0	2,015	49,785,502	14,611	14,611	0	3.7	545	0
4443	Knova Learning Oreogn	0.00996130%	0.00864448%	27,156,243	0	(358)	49,785,502	4,304	4,304	0	3.7	(97)	0
4444	Bennett Pearson Academy, Inc.	0.00400431%	0.00372474%	27,156,243	0	(76)	49,785,502	1,854	1,854	0	3.7	(21)	0
4446	Coburg Community Charter School	0.00808319%	0.00836914%	27,156,243	0	78	49,785,502	4,167	4,167	0	3.7	21	0
4447	Arco Iris Spanish Immersion Charter School	0.00715879%	0.00728461%	27,156,243	0	34	49,785,502	3,627	3,627	0	3.7	9	0
4448	Gresham Barlow Web Academy	0.01213182%	0.01096859%	27,156,243	0	(316)	49,785,502	5,461	5,461	0	3.7	(85)	0
4449	Mosier Middle School	0.00267971%	0.00000402%	27,156,243	0	(727)	49,785,502	2	2	0	3.7	(196)	0
4450	Sauvie Island Academy	0.00767389%	0.00778614%	27,156,243	0	30	49,785,502	3,876	3,876	0	3.7	8	0
4451	River's Edge Academy Charter School	0.00495306%	0.00439409%	27,156,243	0	(152)	49,785,502	2,188	2,188	0	3.7	(41)	0
4452	South Columbia Family School	0.00133816%	0.00155481%	27,156,243	0	59	49,785,502	774	774	0	3.7	16	0
4453	Woodland Educational Initiative	0.00390879%	0.00354768%	27,156,243	0	(98)	49,785,502	1,766	1,766	0	3.7	(26)	0
4454	Le Monde Immersion Charter School	0.00662645%	0.00704040%	27,156,243	0	112	49,785,502	3,505	3,505	0	3.7	30	0
4455	Hope Chinese Charter School	0.00609099%	0.00694359%	27,156,243	0	232	49,785,502	3,457	3,457	0	3.7	63	0
4456	Insight School of Oregon Charter	0.00601404%	0.00781483%	27,156,243	0	489	49,785,502	3,891	3,891	0	3.7	132	0
4457	Oregon Virtual Education East	0.00045389%	0.00061753%	27,156,243	0	44	49,785,502	307	307	0	3.7	12	0
4458	Oregon Virtual Education West	0.00045389%	0.00061753%	27,156,243	0	44	49,785,502	307	307	0	3.7	12	0
4459	Crater Lake Charter Academy	0.00512611%	0.00592160%	27,156,243	0	216	49,785,502	2,948	2,948	0	3.7	58	0
4460	Kairos Pdx	0.00276314%	0.00455090%	27,156,243	0	485	49,785,502	2,266	2,266	0	3.7	131	0
4461	Mountain View Academy	0.00327748%	0.00035942%	27,156,243	0	(792)	49,785,502	179	179	0	3.7	(214)	0
4462	Bend International School	0.00413887%	0.00590059%	27,156,243	0	478	49,785,502	2,938	2,938	0	3.7	129	0
4463	Dallas Community School-Community Innovation Partners	0.00214067%	0.00302506%	27,156,243	0	240	49,785,502	1,506	1,506	0	3.7	65	0
4464	The Valley School Of Southern Oregon	0.00152696%	0.00214287%	27,156,243	0	167	49,785,502	1,067	1,067	0	3.7	45	0
4465	Bridge Educational Foundation	0.00000000%	0.00129492%	27,156,243	0	352	49,785,502	645	645	0	3.7	95	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
1000	State Agencies	6/30/2016	Proportion	3.7	2.7	380,880	277,939	102,941	102,941	102,941	72,057	0	0	
2000	Lake County	6/30/2016	Proportion	3.7	2.7	(2,195)	(1,602)	(593)	(593)	(593)	(416)	0	0	
2001	Clackamas County	6/30/2016	Proportion	3.7	2.7	3,016	2,201	815	815	815	571	0	0	
2002	Curry County	6/30/2016	Proportion	3.7	2.7	(1,262)	(921)	(341)	(341)	(341)	(239)	0	0	
2003	Douglas County	6/30/2016	Proportion	3.7	2.7	(6,017)	(4,391)	(1,626)	(1,626)	(1,626)	(1,139)	0	0	
2004	Harney County	6/30/2016	Proportion	3.7	2.7	(1,073)	(783)	(290)	(290)	(290)	(203)	0	0	
2005	Jackson County	6/30/2016	Proportion	3.7	2.7	(4,019)	(2,933)	(1,086)	(1,086)	(1,086)	(761)	0	0	
2006	Jefferson County	6/30/2016	Proportion	3.7	2.7	(709)	(517)	(192)	(192)	(192)	(133)	0	0	
2007	Klamath County	6/30/2016	Proportion	3.7	2.7	(1,514)	(1,105)	(409)	(409)	(409)	(287)	0	0	
2008	Lane County	6/30/2016	Proportion	3.7	2.7	(2,753)	(2,009)	(744)	(744)	(744)	(521)	0	0	
2009	Marion County	6/30/2016	Proportion	3.7	2.7	(7,145)	(5,214)	(1,931)	(1,931)	(1,931)	(1,352)	0	0	
2011	Washington County	6/30/2016	Proportion	3.7	2.7	(8,187)	(5,974)	(2,213)	(2,213)	(2,213)	(1,548)	0	0	
2012	Grant County	6/30/2016	Proportion	3.7	2.7	(819)	(598)	(221)	(221)	(221)	(156)	0	0	
2013	Umatilla County	6/30/2016	Proportion	3.7	2.7	(1,595)	(1,164)	(431)	(431)	(431)	(302)	0	0	
2014	Linn County	6/30/2016	Proportion	3.7	2.7	(1,641)	(1,197)	(444)	(444)	(444)	(309)	0	0	
2015	Yamhill County	6/30/2016	Proportion	3.7	2.7	(2,463)	(1,797)	(666)	(666)	(666)	(465)	0	0	
2016	Sherman County	6/30/2016	Proportion	3.7	2.7	(395)	(288)	(107)	(107)	(107)	(74)	0	0	
2017	Columbia County	6/30/2016	Proportion	3.7	2.7	1,658	1,210	448	448	448	314	0	0	
2018	Coos County	6/30/2016	Proportion	3.7	2.7	(1,244)	(908)	(336)	(336)	(336)	(236)	0	0	
2020	Wasco County	6/30/2016	Proportion	3.7	2.7	1,156	844	312	312	312	220	0	0	
2021	Baker County	6/30/2016	Proportion	3.7	2.7	(335)	(244)	(91)	(91)	(91)	(62)	0	0	
2022	Gilliam County	6/30/2016	Proportion	3.7	2.7	(302)	(220)	(82)	(82)	(82)	(56)	0	0	
2027	Deschutes County	6/30/2016	Proportion	3.7	2.7	(3,079)	(2,247)	(832)	(832)	(832)	(583)	0	0	
2035	Hood River County	6/30/2016	Proportion	3.7	2.7	(497)	(363)	(134)	(134)	(134)	(95)	0	0	
2036	Clatsop County	6/30/2016	Proportion	3.7	2.7	(190)	(139)	(51)	(51)	(51)	(37)	0	0	
2037	Polk County	6/30/2016	Proportion	3.7	2.7	1,651	1,205	446	446	446	313	0	0	
2038	Multnomah County	6/30/2016	Proportion	3.7	2.7	(18,641)	(13,603)	(5,038)	(5,038)	(5,038)	(3,527)	0	0	
2039	Malheur County	6/30/2016	Proportion	3.7	2.7	(1,662)	(1,213)	(449)	(449)	(449)	(315)	0	0	
2040	Benton County	6/30/2016	Proportion	3.7	2.7	950	693	257	257	257	179	0	0	
2042	Josephine County	6/30/2016	Proportion	3.7	2.7	(814)	(594)	(220)	(220)	(220)	(154)	0	0	
2043	Lincoln County	6/30/2016	Proportion	3.7	2.7	(527)	(385)	(142)	(142)	(142)	(101)	0	0	
2044	Crook County	6/30/2016	Proportion	3.7	2.7	213	155	58	58	58	39	0	0	
2050	Wallowa County	6/30/2016	Proportion	3.7	2.7	(47)	(34)	(13)	(13)	(13)	(8)	0	0	
2099	State Judiciary	6/30/2016	Proportion	3.7	2.7	4,198	3,063	1,135	1,135	1,135	793	0	0	
2100	City of Roseburg	6/30/2016	Proportion	3.7	2.7	(885)	(646)	(239)	(239)	(239)	(168)	0	0	
2101	City of Salem	6/30/2016	Proportion	3.7	2.7	1,484	1,083	401	401	401	281	0	0	
2102	City of Medford	6/30/2016	Proportion	3.7	2.7	(5,298)	(3,866)	(1,432)	(1,432)	(1,432)	(1,002)	0	0	
2103	City of Albany	6/30/2016	Proportion	3.7	2.7	(5,410)	(3,948)	(1,462)	(1,462)	(1,462)	(1,024)	0	0	
2104	City of Ashland	6/30/2016	Proportion	3.7	2.7	(1,924)	(1,404)	(520)	(520)	(520)	(364)	0	0	
2105	City of Astoria	6/30/2016	Proportion	3.7	2.7	(151)	(110)	(41)	(41)	(41)	(28)	0	0	
2106	City of Beaverton	6/30/2016	Proportion	3.7	2.7	2,025	1,478	547	547	547	384	0	0	
2107	City of Bend	6/30/2016	Proportion	3.7	2.7	1,067	779	288	288	288	203	0	0	
2109	City of Canby	6/30/2016	Proportion	3.7	2.7	(1,002)	(731)	(271)	(271)	(271)	(189)	0	0	
2110	City of Coquille	6/30/2016	Proportion	3.7	2.7	(419)	(306)	(113)	(113)	(113)	(80)	0	0	
2111	City of Eugene	6/30/2016	Proportion	3.7	2.7	(11,152)	(8,138)	(3,014)	(3,014)	(3,014)	(2,110)	0	0	
2112	City Of Forest Grove	6/30/2016	Proportion	3.7	2.7	982	717	265	265	265	187	0	0	
2113	City of Grants Pass	6/30/2016	Proportion	3.7	2.7	377	275	102	102	102	71	0	0	
2114	City of Gresham	6/30/2016	Proportion	3.7	2.7	(2,784)	(2,032)	(752)	(752)	(752)	(528)	0	0	
2115	City of Hillsboro	6/30/2016	Proportion	3.7	2.7	(2,721)	(1,986)	(735)	(735)	(735)	(516)	0	0	
2117	City of McMinnville	6/30/2016	Proportion	3.7	2.7	(2,867)	(2,092)	(775)	(775)	(775)	(542)	0	0	
2118	City of Ontario	6/30/2016	Proportion	3.7	2.7	(1,005)	(733)	(272)	(272)	(272)	(189)	0	0	
2119	City of Oregon City	6/30/2016	Proportion	3.7	2.7	22	16	6	6	6	4	0	0	
2120	City of Lake Oswego	6/30/2016	Proportion	3.7	2.7	(3,805)	(2,777)	(1,028)	(1,028)	(1,028)	(721)	0	0	
2121	City of Portland	6/30/2016	Proportion	3.7	2.7	(16,078)	(11,733)	(4,345)	(4,345)	(4,345)	(3,043)	0	0	
2122	City of Redmond	6/30/2016	Proportion	3.7	2.7	1,037	757	280	280	280	197	0	0	
2123	City of St Helens	6/30/2016	Proportion	3.7	2.7	588	429	159	159	159	111	0	0	
2125	City of Vernonia	6/30/2016	Proportion	3.7	2.7	99	72	27	27	27	18	0	0	
2126	City of West Linn	6/30/2016	Proportion	3.7	2.7	(608)	(444)	(164)	(164)	(164)	(116)	0	0	
2127	City of Cottage Grove	6/30/2016	Proportion	3.7	2.7	430	314	116	116	116	82	0	0	
2128	City of Tillamook	6/30/2016	Proportion	3.7	2.7	5	4	1	1	1	2	0	0	
2129	City of Sweet Home	6/30/2016	Proportion	3.7	2.7	(30)	(22)	(8)	(8)	(8)	(6)	0	0	
2131	City of Drain	6/30/2016	Proportion	3.7	2.7	(343)	(250)	(93)	(93)	(93)	(64)	0	0	
2132	Eugene Water & Electric Board	6/30/2016	Proportion	3.7	2.7	(6,520)	(4,758)	(1,762)	(1,762)	(1,762)	(1,234)	0	0	
2138	City of Hood River	6/30/2016	Proportion	3.7	2.7	72	53	19	19	19	15	0	0	
2139	City of Reedsport	6/30/2016	Proportion	3.7	2.7	(136)	(99)	(37)	(37)	(37)	(25)	0	0	
2140	City of Lebanon	6/30/2016	Proportion	3.7	2.7	1,208	882	326	326	326	230	0	0	
2142	City of Sherwood	6/30/2016	Proportion	3.7	2.7	(1,246)	(909)	(337)	(337)	(337)	(235)	0	0	

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2143	City of Oakland	6/30/2016	Proportion	3.7	2.7	(55)	(40)	(15)	(15)	(15)	(10)	0	0	0
2145	City of Vale	6/30/2016	Proportion	3.7	2.7	(77)	(56)	(21)	(21)	(21)	(14)	0	0	0
2146	City of Prineville	6/30/2016	Proportion	3.7	2.7	(799)	(583)	(216)	(216)	(216)	(151)	0	0	0
2147	City of Wheeler	6/30/2016	Proportion	3.7	2.7	(14)	(10)	(4)	(4)	(4)	(2)	0	0	0
2148	City of Klamath Falls	6/30/2016	Proportion	3.7	2.7	(1,591)	(1,161)	(430)	(430)	(430)	(301)	0	0	0
2149	City of Canyonville	6/30/2016	Proportion	3.7	2.7	128	93	35	35	35	23	0	0	0
2150	City of Bandon	6/30/2016	Proportion	3.7	2.7	(298)	(217)	(81)	(81)	(81)	(55)	0	0	0
2152	City of Coos Bay	6/30/2016	Proportion	3.7	2.7	(1,414)	(1,032)	(382)	(382)	(382)	(268)	0	0	0
2154	City of Pendleton	6/30/2016	Proportion	3.7	2.7	(1,683)	(1,228)	(455)	(455)	(455)	(318)	0	0	0
2155	City of Corvallis	6/30/2016	Proportion	3.7	2.7	(5,424)	(3,958)	(1,466)	(1,466)	(1,466)	(1,026)	0	0	0
2157	City of Monmouth	6/30/2016	Proportion	3.7	2.7	(295)	(215)	(80)	(80)	(80)	(55)	0	0	0
2158	City of Milton-Freewater	6/30/2016	Proportion	3.7	2.7	(44)	(32)	(12)	(12)	(12)	(8)	0	0	0
2159	City of Baker City	6/30/2016	Proportion	3.7	2.7	(531)	(387)	(144)	(144)	(144)	(99)	0	0	0
2160	City of Hermiston	6/30/2016	Proportion	3.7	2.7	122	89	33	33	33	23	0	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	3.7	2.7	(103)	(75)	(28)	(28)	(28)	(19)	0	0	0
2162	City of Clatskanie	6/30/2016	Proportion	3.7	2.7	(1,006)	(734)	(272)	(272)	(272)	(190)	0	0	0
2163	City of Millwaukie	6/30/2016	Proportion	3.7	2.7	(419)	(306)	(113)	(113)	(113)	(80)	0	0	0
2165	City of Cornelius	6/30/2016	Proportion	3.7	2.7	63	46	17	17	17	12	0	0	0
2166	City of Nyssa	6/30/2016	Proportion	3.7	2.7	(270)	(197)	(73)	(73)	(73)	(51)	0	0	0
2167	City of Athena	6/30/2016	Proportion	3.7	2.7	(12)	(9)	(3)	(3)	(3)	(3)	0	0	0
2168	City of Oakridge	6/30/2016	Proportion	3.7	2.7	(204)	(149)	(55)	(55)	(55)	(39)	0	0	0
2170	City of Madras	6/30/2016	Proportion	3.7	2.7	10	7	3	3	3	1	0	0	0
2172	City of Sandy	6/30/2016	Proportion	3.7	2.7	382	279	103	103	103	73	0	0	0
2174	City of Mt Angel	6/30/2016	Proportion	3.7	2.7	(43)	(31)	(12)	(12)	(12)	(7)	0	0	0
2175	City of Umatilla	6/30/2016	Proportion	3.7	2.7	(331)	(242)	(89)	(89)	(89)	(64)	0	0	0
2176	City of Scappoose	6/30/2016	Proportion	3.7	2.7	164	120	44	44	44	32	0	0	0
2177	City of Condon	6/30/2016	Proportion	3.7	2.7	(165)	(120)	(45)	(45)	(45)	(30)	0	0	0
2178	City of Boardman	6/30/2016	Proportion	3.7	2.7	(779)	(568)	(211)	(211)	(211)	(146)	0	0	0
2179	City of Estacada	6/30/2016	Proportion	3.7	2.7	73	53	20	20	20	13	0	0	0
2180	City of Enterprise	6/30/2016	Proportion	3.7	2.7	(62)	(45)	(17)	(17)	(17)	(11)	0	0	0
2181	City of Central Point	6/30/2016	Proportion	3.7	2.7	(801)	(585)	(216)	(216)	(216)	(153)	0	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	3.7	2.7	(334)	(244)	(90)	(90)	(90)	(64)	0	0	0
2183	City of Myrtle Point	6/30/2016	Proportion	3.7	2.7	(325)	(237)	(88)	(88)	(88)	(61)	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	3.7	2.7	(164)	(120)	(44)	(44)	(44)	(32)	0	0	0
2185	City of Wood Village	6/30/2016	Proportion	3.7	2.7	45	33	12	12	12	9	0	0	0
2186	City of Chiloquin	6/30/2016	Proportion	3.7	2.7	5	4	1	1	1	2	0	0	0
2187	City of Philomath	6/30/2016	Proportion	3.7	2.7	(61)	(45)	(16)	(16)	(16)	(13)	0	0	0
2188	City of Talent	6/30/2016	Proportion	3.7	2.7	30	22	8	8	8	6	0	0	0
2189	City of Willamina	6/30/2016	Proportion	3.7	2.7	(131)	(96)	(35)	(35)	(35)	(26)	0	0	0
2191	City of Huntington	6/30/2016	Proportion	3.7	2.7	(86)	(63)	(23)	(23)	(23)	(17)	0	0	0
2192	City of North Plains	6/30/2016	Proportion	3.7	2.7	(225)	(164)	(61)	(61)	(61)	(42)	0	0	0
2193	City of Heppner	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
2194	City of Cave Junction	6/30/2016	Proportion	3.7	2.7	(62)	(45)	(17)	(17)	(17)	(11)	0	0	0
2195	City of Metolius	6/30/2016	Proportion	3.7	2.7	(53)	(39)	(14)	(14)	(14)	(11)	0	0	0
2196	City of Hubbard	6/30/2016	Proportion	3.7	2.7	(193)	(141)	(52)	(52)	(52)	(37)	0	0	0
2197	City of Myrtle Creek	6/30/2016	Proportion	3.7	2.7	(306)	(223)	(83)	(83)	(83)	(57)	0	0	0
2198	City of Carlton	6/30/2016	Proportion	3.7	2.7	21	15	6	6	6	3	0	0	0
2199	City of Junction City	6/30/2016	Proportion	3.7	2.7	(557)	(406)	(151)	(151)	(151)	(104)	0	0	0
2200	City of Wallowa	6/30/2016	Proportion	3.7	2.7	32	23	9	9	9	5	0	0	0
2201	City of Coburg	6/30/2016	Proportion	3.7	2.7	(211)	(154)	(57)	(57)	(57)	(40)	0	0	0
2202	City of Dallas	6/30/2016	Proportion	3.7	2.7	(95)	(69)	(26)	(26)	(26)	(17)	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	3.7	2.7	270	197	73	73	73	51	0	0	0
2204	City of Burns	6/30/2016	Proportion	3.7	2.7	1	1	0	0	0	1	0	0	0
2205	City of Elgin	6/30/2016	Proportion	3.7	2.7	(80)	(58)	(22)	(22)	(22)	(14)	0	0	0
2206	City of Weston	6/30/2016	Proportion	3.7	2.7	(2)	(1)	(1)	(1)	(1)	0	0	0	0
2207	City of Mill City	6/30/2016	Proportion	3.7	2.7	(51)	(37)	(14)	(14)	(14)	(9)	0	0	0
2208	City of Fairview	6/30/2016	Proportion	3.7	2.7	(265)	(193)	(72)	(72)	(72)	(49)	0	0	0
2209	City of Monroe	6/30/2016	Proportion	3.7	2.7	45	33	12	12	12	9	0	0	0
2210	City of Helix	6/30/2016	Proportion	3.7	2.7	(72)	(53)	(19)	(19)	(19)	(15)	0	0	0
2211	City of Jefferson	6/30/2016	Proportion	3.7	2.7	41	30	11	11	11	8	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	3.7	2.7	(233)	(170)	(63)	(63)	(63)	(44)	0	0	0
2213	City of Stanfield	6/30/2016	Proportion	3.7	2.7	(58)	(42)	(16)	(16)	(16)	(10)	0	0	0
2214	City of Yamhill	6/30/2016	Proportion	3.7	2.7	2	1	1	1	1	0	0	0	0
2215	City of Powers	6/30/2016	Proportion	3.7	2.7	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2216	City of Brookings	6/30/2016	Proportion	3.7	2.7	(568)	(429)	(159)	(159)	(159)	(111)	0	0	0
2217	City of Sutherlin	6/30/2016	Proportion	3.7	2.7	451	329	122	122	122	85	0	0	0
2218	City of Praine City	6/30/2016	Proportion	3.7	2.7	13	9	4	4	4	1	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2219	City of Sheridan	6/30/2016	Proportion	3.7	2.7	(467)	(341)	(126)	(126)	(126)	(89)	0	0	0
2220	City of Garibaldi	6/30/2016	Proportion	3.7	2.7	(114)	(83)	(31)	(31)	(31)	(21)	0	0	0
2221	City of Sisters	6/30/2016	Proportion	3.7	2.7	(135)	(99)	(36)	(36)	(36)	(27)	0	0	0
2222	City of Jacksonville	6/30/2016	Proportion	3.7	2.7	(128)	(93)	(35)	(35)	(35)	(23)	0	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	3.7	2.7	106	77	29	29	29	19	0	0	0
2224	City of Falls City	6/30/2016	Proportion	3.7	2.7	51	37	14	14	14	9	0	0	0
2225	City of Echo	6/30/2016	Proportion	3.7	2.7	(34)	(25)	(9)	(9)	(9)	(7)	0	0	0
2226	City of Hines	6/30/2016	Proportion	3.7	2.7	117	85	32	32	32	21	0	0	0
2228	City of Turner	6/30/2016	Proportion	3.7	2.7	44	32	12	12	12	8	0	0	0
2229	City of John Day	6/30/2016	Proportion	3.7	2.7	(330)	(241)	(89)	(89)	(89)	(63)	0	0	0
2231	City of Banks	6/30/2016	Proportion	3.7	2.7	(107)	(78)	(29)	(29)	(29)	(20)	0	0	0
2232	City of Joseph	6/30/2016	Proportion	3.7	2.7	(142)	(104)	(38)	(38)	(38)	(28)	0	0	0
2233	City of Lafayette	6/30/2016	Proportion	3.7	2.7	(36)	(26)	(10)	(10)	(10)	(6)	0	0	0
2234	City of Aumsville	6/30/2016	Proportion	3.7	2.7	(71)	(52)	(19)	(19)	(19)	(14)	0	0	0
2235	City of Amity	6/30/2016	Proportion	3.7	2.7	(36)	(26)	(10)	(10)	(10)	(6)	0	0	0
2236	City of Creswell	6/30/2016	Proportion	3.7	2.7	70	51	19	19	19	13	0	0	0
2237	City of Troutdale	6/30/2016	Proportion	3.7	2.7	(729)	(532)	(197)	(197)	(197)	(138)	0	0	0
2238	City of Warrenton	6/30/2016	Proportion	3.7	2.7	(176)	(128)	(48)	(48)	(48)	(32)	0	0	0
2240	City of Wilsonville	6/30/2016	Proportion	3.7	2.7	(3,186)	(2,325)	(861)	(861)	(861)	(603)	0	0	0
2241	City of Bay City	6/30/2016	Proportion	3.7	2.7	13	9	4	4	4	1	0	0	0
2242	City of Gaston	6/30/2016	Proportion	3.7	2.7	(16)	(12)	(4)	(4)	(4)	(4)	0	0	0
2244	City of Lakeside	6/30/2016	Proportion	3.7	2.7	(217)	(158)	(59)	(59)	(59)	(40)	0	0	0
2245	City of Dundee	6/30/2016	Proportion	3.7	2.7	(67)	(49)	(18)	(18)	(18)	(13)	0	0	0
2246	City of Merrill	6/30/2016	Proportion	3.7	2.7	4	3	1	1	1	1	0	0	0
2247	City of Malin	6/30/2016	Proportion	3.7	2.7	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
2248	City of Fossil	6/30/2016	Proportion	3.7	2.7	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2249	City of Phoenix	6/30/2016	Proportion	3.7	2.7	(572)	(417)	(155)	(155)	(155)	(107)	0	0	0
2250	City of Gold Beach	6/30/2016	Proportion	3.7	2.7	(152)	(111)	(41)	(41)	(41)	(29)	0	0	0
2251	City of Rogue River	6/30/2016	Proportion	3.7	2.7	(91)	(66)	(25)	(25)	(25)	(16)	0	0	0
2252	City of Dayton	6/30/2016	Proportion	3.7	2.7	12	9	3	3	3	3	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	3.7	2.7	10	7	3	3	3	1	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	3.7	2.7	(68)	(50)	(18)	(18)	(18)	(14)	0	0	0
2255	Town of Canyon City	6/30/2016	Proportion	3.7	2.7	3	2	1	1	1	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Proportion	3.7	2.7	1	1	0	0	0	1	0	0	0
2257	City of Culver	6/30/2016	Proportion	3.7	2.7	17	12	5	5	5	2	0	0	0
2258	City of Adair Village	6/30/2016	Proportion	3.7	2.7	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2260	City of Riddle	6/30/2016	Proportion	3.7	2.7	(38)	(28)	(10)	(10)	(10)	(8)	0	0	0
2261	City of Waldport	6/30/2016	Proportion	3.7	2.7	(49)	(36)	(13)	(13)	(13)	(10)	0	0	0
2262	City of Dufur	6/30/2016	Proportion	3.7	2.7	(81)	(59)	(22)	(22)	(22)	(15)	0	0	0
2263	City of La Grande	6/30/2016	Proportion	3.7	2.7	(366)	(267)	(99)	(99)	(99)	(69)	0	0	0
2264	City of Gervais	6/30/2016	Proportion	3.7	2.7	(76)	(55)	(21)	(21)	(21)	(13)	0	0	0
2265	City of Westfir	6/30/2016	Proportion	3.7	2.7	(26)	(19)	(7)	(7)	(7)	(5)	0	0	0
2266	City of Irrigon	6/30/2016	Proportion	3.7	2.7	(11)	(8)	(3)	(3)	(3)	(2)	0	0	0
2267	City of Independence	6/30/2016	Proportion	3.7	2.7	(166)	(121)	(45)	(45)	(45)	(31)	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	3.7	2.7	(127)	(93)	(34)	(34)	(34)	(25)	0	0	0
2269	City of Durham	6/30/2016	Proportion	3.7	2.7	25	18	7	7	7	4	0	0	0
2270	City of Lyons	6/30/2016	Proportion	3.7	2.7	13	9	4	4	4	1	0	0	0
2271	City of Columbia City	6/30/2016	Proportion	3.7	2.7	10	7	3	3	3	1	0	0	0
2272	City of Aurora	6/30/2016	Proportion	3.7	2.7	66	48	18	18	18	12	0	0	0
2273	City of Silverton	6/30/2016	Proportion	3.7	2.7	47	34	13	13	13	8	0	0	0
2274	City of Gold Hill	6/30/2016	Proportion	3.7	2.7	(214)	(156)	(58)	(58)	(58)	(40)	0	0	0
2275	City of Toledo	6/30/2016	Proportion	3.7	2.7	(849)	(620)	(229)	(229)	(229)	(162)	0	0	0
2276	City of Newport	6/30/2016	Proportion	3.7	2.7	(66)	(48)	(18)	(18)	(18)	(12)	0	0	0
2278	City of Springfield	6/30/2016	Proportion	3.7	2.7	(896)	(654)	(242)	(242)	(242)	(170)	0	0	0
2279	City of Keizer	6/30/2016	Proportion	3.7	2.7	(1,753)	(1,279)	(474)	(474)	(474)	(331)	0	0	0
2280	City of Winston	6/30/2016	Proportion	3.7	2.7	(589)	(430)	(159)	(159)	(159)	(112)	0	0	0
2281	City of Manzanita	6/30/2016	Proportion	3.7	2.7	(247)	(180)	(67)	(67)	(67)	(46)	0	0	0
2282	City of Eagle Point	6/30/2016	Proportion	3.7	2.7	(55)	(40)	(15)	(15)	(15)	(10)	0	0	0
2283	City of Maupin	6/30/2016	Proportion	3.7	2.7	(18)	(13)	(5)	(5)	(5)	(3)	0	0	0
2284	City of Halsey	6/30/2016	Proportion	3.7	2.7	(108)	(79)	(29)	(29)	(29)	(21)	0	0	0
2285	City of Veneta	6/30/2016	Proportion	3.7	2.7	17	12	5	5	5	2	0	0	0
2286	City of Millersburg	6/30/2016	Proportion	3.7	2.7	(173)	(126)	(47)	(47)	(47)	(32)	0	0	0
2287	City of King City	6/30/2016	Proportion	3.7	2.7	(24)	(18)	(6)	(6)	(6)	(6)	0	0	0
2288	City of Tualatin	6/30/2016	Proportion	3.7	2.7	(332)	(242)	(90)	(90)	(90)	(62)	0	0	0
2290	City of Molalla	6/30/2016	Proportion	3.7	2.7	15	11	4	4	4	3	0	0	0
2291	City of Florence	6/30/2016	Proportion	3.7	2.7	(1,003)	(732)	(271)	(271)	(271)	(190)	0	0	0
2292	City of North Bend	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2293	City of Lowell		Proportion	3.7	2.7	127	93	34	34	34	25	0	0	0
2294	City of Depoe Bay	6/30/2016	Proportion	3.7	2.7	(49)	(36)	(13)	(13)	(13)	(10)	0	0	0
2295	City of Tigard	6/30/2016	Proportion	3.7	2.7	(1,689)	(1,233)	(456)	(456)	(456)	(321)	0	0	0
2296	City of Happy Valley	6/30/2016	Proportion	3.7	2.7	642	468	174	174	174	120	0	0	0
2297	City of Rainier	6/30/2016	Proportion	3.7	2.7	44	32	12	12	12	8	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	3.7	2.7	(473)	(345)	(128)	(128)	(128)	(89)	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	3.7	2.7	16	12	4	4	4	4	0	0	0
2300	City of Yachats	6/30/2016	Proportion	3.7	2.7	(80)	(58)	(22)	(22)	(22)	(14)	0	0	0
2301	City of Moro	6/30/2016	Proportion	3.7	2.7	(64)	(47)	(17)	(17)	(17)	(13)	0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	3.7	2.7	(28)	(20)	(8)	(8)	(8)	(4)	0	0	0
2303	City of Woodburn	6/30/2016	Proportion	3.7	2.7	(1,485)	(1,084)	(401)	(401)	(401)	(282)	0	0	0
2304	City of Gladstone	6/30/2016	Proportion	3.7	2.7	731	533	198	198	198	137	0	0	0
2305	City of Elkton	6/30/2016	Proportion	3.7	2.7	(2)	(1)	(1)	(1)	(1)	0	0	0	0
2306	City of Imbler	6/30/2016	Proportion	3.7	2.7	23	17	6	6	6	5	0	0	0
2307	City of Yoncalla	6/30/2016	Proportion	3.7	2.7	75	55	20	20	20	15	0	0	0
2308	City of North Powder	6/30/2016	Proportion	3.7	2.7	25	7	18	7	7	4	0	0	0
2309	City of Gearhart	6/30/2016	Proportion	3.7	2.7	(67)	(49)	(18)	(18)	(18)	(13)	0	0	0
2501	Port of The Dalles	6/30/2016	Proportion	3.7	2.7	(20)	(15)	(5)	(5)	(5)	(4)	0	0	0
2504	Oak Lodge Water District	6/30/2016	Proportion	3.7	2.7	(132)	(96)	(36)	(36)	(36)	(24)	0	0	0
2507	Port of Astoria	6/30/2016	Proportion	3.7	2.7	21	15	6	6	6	3	0	0	0
2508	Multnomah Drainage	6/30/2016	Proportion	3.7	2.7	491	358	133	133	133	92	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	3.7	2.7	47	34	13	13	13	8	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	3.7	2.7	63	46	17	17	17	12	0	0	0
2512	Port of Portland	6/30/2016	Proportion	3.7	2.7	(8,834)	(6,446)	(2,388)	(2,388)	(2,388)	(1,670)	0	0	0
2513	Port of Coos Bay	6/30/2016	Proportion	3.7	2.7	391	285	106	106	106	73	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	3.7	2.7	(1,686)	(1,230)	(456)	(456)	(456)	(318)	0	0	0
2518	Clackamas County Housing Authority	6/30/2016	Proportion	3.7	2.7	377	275	102	102	102	71	0	0	0
2519	Portland Housing Authority	6/30/2016	Proportion	3.7	2.7	(3,178)	(2,319)	(859)	(859)	(859)	(601)	0	0	0
2521	League of Oregon Cities	6/30/2016	Proportion	3.7	2.7	334	244	90	90	90	64	0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	3.7	2.7	1,596	1,165	431	431	431	303	0	0	0
2524	Oak Lodge Sanitary District	6/30/2016	Proportion	3.7	2.7	(874)	(638)	(236)	(236)	(236)	(166)	0	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	3.7	2.7	(518)	(378)	(140)	(140)	(140)	(98)	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	3.7	2.7	(580)	(423)	(157)	(157)	(157)	(109)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	3.7	2.7	(1,375)	(1,003)	(372)	(372)	(372)	(259)	0	0	0
2529	East Fork Irrigation District	6/30/2016	Proportion	3.7	2.7	(23)	(17)	(6)	(6)	(6)	(5)	0	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	3.7	2.7	(73)	(53)	(20)	(20)	(20)	(13)	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	3.7	2.7	(170)	(124)	(46)	(46)	(46)	(32)	0	0	0
2536	Valley View Cemetery	6/30/2016	Proportion	3.7	2.7	5	4	1	1	1	2	0	0	0
2538	Clackamas Vector Control	6/30/2016	Proportion	3.7	2.7	115	84	31	31	31	22	0	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	3.7	2.7	188	137	51	51	51	35	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Proportion	3.7	2.7	(34)	(25)	(9)	(9)	(9)	(7)	0	0	0
2542	Rainbow Water District	6/30/2016	Proportion	3.7	2.7	(2)	(1)	(1)	(1)	(1)	0	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	137	100	37	37	37	26	0	0	0
2545	Council of Governments	6/30/2016	Proportion	3.7	2.7	(1,750)	(1,277)	(473)	(473)	(473)	(331)	0	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	3.7	2.7	(225)	(164)	(61)	(61)	(61)	(42)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	3.7	2.7	(16)	(12)	(4)	(4)	(4)	(4)	0	0	0
2551	Sandy Fire Department	6/30/2016	Proportion	3.7	2.7	(233)	(170)	(63)	(63)	(63)	(44)	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	3.7	2.7	(594)	(433)	(161)	(161)	(161)	(111)	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	39	28	11	11	11	6	0	0	0
2555	Monroe Fire Department	6/30/2016	Proportion	3.7	2.7	17	12	5	5	5	2	0	0	0
2556	Jackson County Fire District 5	6/30/2016	Proportion	3.7	2.7	104	76	28	28	28	20	0	0	0
2557	Estacada Fire Department	6/30/2016	Proportion	3.7	2.7	104	76	28	28	28	20	0	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	3.7	2.7	(304)	(222)	(82)	(82)	(82)	(58)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	51	37	14	14	14	9	0	0	0
2562	Odell Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(14)	(10)	(4)	(4)	(4)	(2)	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	3.7	2.7	(56)	(41)	(15)	(15)	(15)	(11)	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	3.7	2.7	34	25	9	9	9	7	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(85)	(62)	(23)	(23)	(23)	(16)	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	3.7	2.7	(63)	(46)	(17)	(17)	(17)	(12)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	3.7	2.7	(1,220)	(890)	(330)	(330)	(330)	(230)	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	3.7	2.7	(291)	(212)	(79)	(79)	(79)	(54)	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	3.7	2.7	74	54	20	20	20	14	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	3.7	2.7	242	177	65	65	65	47	0	0	0
2573	Goshen Fire District	6/30/2016	Proportion	3.7	2.7	23	17	6	6	6	5	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	2.7	112	82	30	30	30	22	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	583	425	158	158	158	109	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(328)	(239)	(89)	(89)	(89)	(61)	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2580	Marion County Fire District 1	6/30/2016	Proportion	3.7	2.7	(1,288)	(940)	(348)	(348)	(348)	(244)	0	0	0
2581	Port of Umatilla	6/30/2016	Proportion	3.7	2.7	(16)	(12)	(4)	(4)	(4)	(4)	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	3.7	2.7	(16)	(12)	(4)	(4)	(4)	(4)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	3.7	2.7	143	104	39	39	39	26	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(187)	(136)	(51)	(51)	(51)	(34)	0	0	0
2589	West Slope Water District	6/30/2016	Proportion	3.7	2.7	99	72	27	27	27	18	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	3.7	2.7	(908)	(663)	(245)	(245)	(245)	(173)	0	0	0
2592	Medford Irrigation District	6/30/2016	Proportion	3.7	2.7	(354)	(258)	(96)	(96)	(96)	(66)	0	0	0
2594	Metro	6/30/2016	Proportion	3.7	2.7	(4,811)	(3,511)	(1,300)	(1,300)	(1,300)	(911)	0	0	0
2595	Carby Fire District	6/30/2016	Proportion	3.7	2.7	(470)	(343)	(127)	(127)	(127)	(89)	0	0	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	3.7	2.7	245	179	66	66	66	47	0	0	0
2597	Mapleton Water District	6/30/2016	Proportion	3.7	2.7	4	3	1	1	1	0	0	0	0
2598	Marion County Housing Authority	6/30/2016	Proportion	3.7	2.7	(90)	(66)	(24)	(24)	(24)	(18)	0	0	0
2599	South Suburban Sanitary District	6/30/2016	Proportion	3.7	2.7	(144)	(105)	(39)	(39)	(39)	(27)	0	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	3.7	2.7	(56)	(41)	(15)	(15)	(15)	(11)	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	3.7	2.7	(7)	(5)	(2)	(2)	(2)	(1)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(159)	(116)	(43)	(43)	(43)	(30)	0	0	0
2603	Corbett Water District	6/30/2016	Proportion	3.7	2.7	(84)	(61)	(23)	(23)	(23)	(15)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	3.7	2.7	(14)	(10)	(4)	(4)	(4)	(2)	0	0	0
2605	Scio Fire District	6/30/2016	Proportion	3.7	2.7	(10)	(7)	(3)	(3)	(3)	(1)	0	0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	3.7	2.7	(131)	(96)	(35)	(35)	(35)	(26)	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Proportion	3.7	2.7	(41)	(30)	(11)	(11)	(11)	(8)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	12	9	3	3	3	3	0	0	0
2610	Turner Fire District	6/30/2016	Proportion	3.7	2.7	59	43	16	16	16	11	0	0	0
2612	Community Services Consortium	6/30/2016	Proportion	3.7	2.7	216	158	58	58	58	42	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	3.7	2.7	31	23	8	8	8	7	0	0	0
2617	Clean Water Services	6/30/2016	Proportion	3.7	2.7	(116)	(85)	(31)	(31)	(31)	(23)	0	0	0
2618	Estacada Cemetery District	6/30/2016	Proportion	3.7	2.7	10	7	3	3	3	1	0	0	0
2620	Jackson County Fire District 4	6/30/2016	Proportion	3.7	2.7	433	316	117	117	117	82	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Proportion	3.7	2.7	(7)	(5)	(2)	(2)	(2)	(1)	0	0	0
2624	Klamath Vector Control	6/30/2016	Proportion	3.7	2.7	5	4	1	1	1	2	0	0	0
2625	Port of Newport	6/30/2016	Proportion	3.7	2.7	(52)	(38)	(14)	(14)	(14)	(10)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	3.7	2.7	(1,071)	(782)	(289)	(289)	(289)	(204)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	3.7	2.7	(21)	(15)	(6)	(6)	(6)	(3)	0	0	0
2630	Sheridan Fire District	6/30/2016	Proportion	3.7	2.7	14	10	4	4	4	2	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	3.7	2.7	12	9	3	3	3	3	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	3.7	2.7	(138)	(101)	(37)	(37)	(37)	(27)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	3.7	2.7	(186)	(136)	(50)	(50)	(50)	(36)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	3.7	2.7	154	112	42	42	42	28	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	3.7	2.7	(13)	(9)	(4)	(4)	(4)	(1)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(22)	(16)	(6)	(6)	(6)	(4)	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	3.7	2.7	23	17	6	6	6	5	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	3.7	2.7	11	8	3	3	3	2	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	20	15	5	5	5	5	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	260	190	70	70	70	50	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	161	117	44	44	44	29	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(160)	(117)	(43)	(43)	(43)	(31)	0	0	0
2649	Colton Fire Department	6/30/2016	Proportion	3.7	2.7	(106)	(77)	(29)	(29)	(29)	(19)	0	0	0
2650	Pleasant Hill Fire Department	6/30/2016	Proportion	3.7	2.7	(3)	(2)	(1)	(1)	(1)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(28)	(20)	(8)	(8)	(8)	(4)	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	3.7	2.7	(712)	(520)	(192)	(192)	(192)	(136)	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	3.7	2.7	(139)	(101)	(38)	(38)	(38)	(25)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	3.7	2.7	1,145	836	309	309	309	218	0	0	0
2659	Silverton Fire District	6/30/2016	Proportion	3.7	2.7	(67)	(49)	(18)	(18)	(18)	(13)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	3.7	2.7	7,596	5,543	2,053	2,053	2,053	1,437	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	3.7	2.7	(75)	(55)	(20)	(20)	(20)	(15)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	3.7	2.7	(233)	(170)	(63)	(63)	(63)	(44)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	3.7	2.7	(42)	(31)	(11)	(11)	(11)	(9)	0	0	0
2671	Columbia 91.1 Communications District	6/30/2016	Proportion	3.7	2.7	(349)	(255)	(94)	(94)	(94)	(67)	0	0	0
2672	Rockwood Water PUD	6/30/2016	Proportion	3.7	2.7	253	185	68	68	68	49	0	0	0
2673	Port Orford Library	6/30/2016	Proportion	3.7	2.7	30	22	8	8	8	6	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	3.7	2.7	73	53	20	20	20	13	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	3.7	2.7	163	119	44	44	44	31	0	0	0
2676	Woodburn Fire District	6/30/2016	Proportion	3.7	2.7	(244)	(178)	(66)	(66)	(66)	(46)	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	3.7	2.7	128	93	35	35	35	23	0	0	0
2679	Columbia River Public Utility District	6/30/2016	Proportion	3.7	2.7	(2,377)	(1,735)	(642)	(642)	(642)	(451)	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(5)	(4)	(1)	(1)	(1)	(2)	0	0	0
2684	Parkdale Fire District	6/30/2016	Proportion	3.7	2.7	13	9	4	4	4	1	0	0	0
2685	Oregon Community College Association	6/30/2016	Proportion	3.7	2.7	(107)	(78)	(29)	(29)	(29)	(20)	0	0	0
2686	Weston Cemetery	6/30/2016	Proportion	3.7	2.7	(37)	(27)	(10)	(10)	(10)	(7)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	3.7	2.7	25	18	7	7	7	4	0	0	0
2688	Polk County Fire District 1	6/30/2016	Proportion	3.7	2.7	(482)	(352)	(130)	(130)	(130)	(92)	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	3.7	2.7	(85)	(62)	(23)	(23)	(23)	(16)	0	0	0
2692	Siuslaw Public Library	6/30/2016	Proportion	3.7	2.7	(50)	(36)	(14)	(14)	(14)	(8)	0	0	0
2694	Philomath Fire Department	6/30/2016	Proportion	3.7	2.7	246	180	66	66	66	48	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	3.7	2.7	(677)	(494)	(183)	(183)	(183)	(128)	0	0	0
2696	Stayton Fire District	6/30/2016	Proportion	3.7	2.7	(177)	(129)	(48)	(48)	(48)	(33)	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(127)	(93)	(34)	(34)	(34)	(25)	0	0	0
2699	Chetco Library Board	6/30/2016	Proportion	3.7	2.7	(32)	(23)	(9)	(9)	(9)	(5)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	119	87	32	32	32	23	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(77)	(56)	(21)	(21)	(21)	(14)	0	0	0
2702	Banks Fire District 13	6/30/2016	Proportion	3.7	2.7	138	101	37	37	37	27	0	0	0
2705	Lebanon Fire District	6/30/2016	Proportion	3.7	2.7	(718)	(524)	(194)	(194)	(194)	(136)	0	0	0
2707	Clatskanie Library	6/30/2016	Proportion	3.7	2.7	16	12	4	4	4	4	0	0	0
2709	Scappoose Public Library	6/30/2016	Proportion	3.7	2.7	(16)	(12)	(4)	(4)	(4)	(4)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	3.7	2.7	(67)	(49)	(18)	(18)	(18)	(13)	0	0	0
2712	Jefferson County EMS	6/30/2016	Proportion	3.7	2.7	143	104	39	39	39	26	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	3.7	2.7	(259)	(189)	(70)	(70)	(70)	(49)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	3.7	2.7	(48)	(35)	(13)	(13)	(13)	(9)	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	3.7	2.7	(1,331)	(971)	(360)	(360)	(360)	(251)	0	0	0
2716	Neskowin Water District	6/30/2016	Proportion	3.7	2.7	(33)	(24)	(9)	(9)	(9)	(6)	0	0	0
2717	Ice Fountain Water District	6/30/2016	Proportion	3.7	2.7	19	14	5	5	5	4	0	0	0
2718	Curry Library	6/30/2016	Proportion	3.7	2.7	8	6	2	2	2	2	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	3.7	2.7	148	108	40	40	40	28	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	3.7	2.7	(15)	(11)	(4)	(4)	(4)	(3)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	3.7	2.7	75	55	20	20	20	15	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	3.7	2.7	(134)	(98)	(36)	(36)	(36)	(26)	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	3.7	2.7	138	101	37	37	37	27	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	3.7	2.7	(140)	(102)	(38)	(38)	(38)	(26)	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Proportion	3.7	2.7	(4,858)	(3,545)	(1,313)	(1,313)	(1,313)	(919)	0	0	0
2731	Canby Utility Board	6/30/2016	Proportion	3.7	2.7	(233)	(170)	(63)	(63)	(63)	(44)	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Proportion	3.7	2.7	(29)	(21)	(8)	(8)	(8)	(5)	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Proportion	3.7	2.7	(73)	(53)	(20)	(20)	(20)	(13)	0	0	0
2734	Seal Rock Water District	6/30/2016	Proportion	3.7	2.7	(37)	(27)	(10)	(10)	(10)	(7)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	347	253	94	94	94	65	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	3.7	2.7	(122)	(89)	(33)	(33)	(33)	(23)	0	0	0
2741	Port of Garibaldi	6/30/2016	Proportion	3.7	2.7	155	113	42	42	42	29	0	0	0
2742	Amity Fire District	6/30/2016	Proportion	3.7	2.7	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	3.7	2.7	34	25	9	9	9	7	0	0	0
2745	Clackamas County Fire District	6/30/2016	Proportion	3.7	2.7	(1,553)	(1,133)	(420)	(420)	(420)	(293)	0	0	0
2747	Salem Housing Authority	6/30/2016	Proportion	3.7	2.7	192	140	52	52	52	36	0	0	0
2749	Black Butte Ranch Police	6/30/2016	Proportion	3.7	2.7	(34)	(25)	(9)	(9)	(9)	(7)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	18	13	5	5	5	3	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	3.7	2.7	(312)	(228)	(84)	(84)	(84)	(60)	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Proportion	3.7	2.7	10	7	3	3	3	1	0	0	0
2757	City of Stayton	6/30/2016	Proportion	3.7	2.7	(92)	(67)	(25)	(25)	(25)	(17)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	3.7	2.7	42	31	11	11	11	9	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2761	Clackamas River Water	6/30/2016	Proportion	3.7	2.7	(285)	(208)	(77)	(77)	(77)	(54)	0	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	3.7	2.7	(138)	(101)	(37)	(37)	(37)	(27)	0	0	0
2765	Green Sanitary	6/30/2016	Proportion	3.7	2.7	(41)	(30)	(11)	(11)	(11)	(8)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	3.7	2.7	(98)	(72)	(26)	(26)	(26)	(20)	0	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	3.7	2.7	(78)	(57)	(21)	(21)	(21)	(15)	0	0	0
2768	Lake County Library District	6/30/2016	Proportion	3.7	2.7	15	11	4	4	4	3	0	0	0
2771	Harbor Water PUD	6/30/2016	Proportion	3.7	2.7	(106)	(77)	(29)	(29)	(29)	(19)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	3.7	2.7	(45)	(33)	(12)	(12)	(12)	(9)	0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	3.7	2.7	14	10	4	4	4	2	0	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	3.7	2.7	62	45	17	17	17	11	0	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
2777	City of Newberg	6/30/2016	Proportion	3.7	2.7	(7,179)	(5,239)	(1,940)	(1,940)	(1,940)	(1,359)	0	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(14)	(10)	(4)	(4)	(4)	(2)	0	0	0
2780	Nehalem Bay Health District	6/30/2016	Proportion	3.7	2.7	(3)	(2)	(1)	(1)	(1)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	3.7	2.7	128	93	35	35	35	23	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(1)	(1)	0	0	0	(1)	0	0	0
2783	Tillamook Fire District	6/30/2016	Proportion	3.7	2.7	(45)	(33)	(12)	(12)	(12)	(9)	0	0	0
2784	Eisenschmidt Pool	6/30/2016	Proportion	3.7	2.7	(31)	(23)	(8)	(8)	(8)	(7)	0	0	0
2785	Fern Ridge Community Library	6/30/2016	Proportion	3.7	2.7	20	15	5	5	5	5	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	75	55	20	20	20	15	0	0	0
2788	Port of Hood River	6/30/2016	Proportion	3.7	2.7	(93)	(68)	(25)	(25)	(25)	(18)	0	0	0
2789	Farmers Irrigation District	6/30/2016	Proportion	3.7	2.7	(241)	(176)	(65)	(65)	(65)	(46)	0	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	3.7	2.7	109	80	29	29	29	22	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	3.7	2.7	(79)	(58)	(21)	(21)	(21)	(16)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	3.7	2.7	(567)	(414)	(153)	(153)	(153)	(108)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	3.7	2.7	(35)	(26)	(9)	(9)	(9)	(8)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(11)	(8)	(3)	(3)	(3)	(2)	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	3.7	2.7	84	61	23	23	23	15	0	0	0
2798	Fairview Water District	6/30/2016	Proportion	3.7	2.7	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	3.7	2.7	(10)	(7)	(3)	(3)	(3)	(1)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(5)	(4)	(1)	(1)	(1)	(2)	0	0	0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	3.7	2.7	40	29	11	11	11	7	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(45)	(33)	(12)	(12)	(12)	(9)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
2809	Juntura Road District 4	6/30/2016	Proportion	3.7	2.7	(1)	0	0	0	0	(1)	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	3.7	2.7	(5)	(4)	(1)	(1)	(1)	(2)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	3.7	2.7	1,053	768	285	285	285	198	0	0	0
2816	Odell Sanitary District	6/30/2016	Proportion	3.7	2.7	(16)	(12)	(4)	(4)	(4)	(4)	0	0	0
2817	Wickiup Water District	6/30/2016	Proportion	3.7	2.7	(19)	(14)	(5)	(5)	(5)	(4)	0	0	0
2818	Netarts Water District	6/30/2016	Proportion	3.7	2.7	10	7	3	3	3	1	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	3.7	2.7	3	1	2	1	1	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	3.7	2.7	(494)	(360)	(134)	(134)	(134)	(92)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	3.7	2.7	59	43	16	16	16	11	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	3.7	2.7	(20)	(15)	(5)	(5)	(5)	(5)	0	0	0
2823	Lyons Fire District	6/30/2016	Proportion	3.7	2.7	(40)	(29)	(11)	(11)	(11)	(7)	0	0	0
2824	Glide Fire Department	6/30/2016	Proportion	3.7	2.7	14	10	4	4	4	2	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	3.7	2.7	(1,301)	(949)	(352)	(352)	(352)	(245)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	3.7	2.7	(26)	(19)	(7)	(7)	(7)	(5)	0	0	0
2828	Deschutes Public Library District	6/30/2016	Proportion	3.7	2.7	(579)	(423)	(156)	(156)	(156)	(111)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	119	87	32	32	32	23	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(47)	(34)	(13)	(13)	(13)	(8)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(45)	(33)	(12)	(12)	(12)	(9)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	185	135	50	50	50	35	0	0	0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	3.7	2.7	(48)	(35)	(13)	(13)	(13)	(9)	0	0	0
2837	NORCOM	6/30/2016	Proportion	3.7	2.7	(188)	(137)	(51)	(51)	(51)	(35)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	3.7	2.7	(2)	(1)	(1)	(1)	(1)	0	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Proportion	3.7	2.7	0	0	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	45	33	12	12	12	9	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	3.7	2.7	46	34	12	12	12	10	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Proportion	3.7	2.7	(374)	(273)	(101)	(101)	(101)	(71)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(90)	(66)	(24)	(24)	(24)	(18)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	2.7	5	4	1	1	1	2	0	0	0
2845	Sunrise Water Authority	6/30/2016	Proportion	3.7	2.7	749	547	202	202	202	143	0	0	0
2846	Jefferson County Library District	6/30/2016	Proportion	3.7	2.7	20	15	5	5	5	5	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	3.7	2.7	(250)	(182)	(68)	(68)	(68)	(46)	0	0	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	3.7	2.7	37	27	10	10	10	7	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	3.7	2.7	(22)	(16)	(6)	(6)	(6)	(4)	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(34)	(25)	(9)	(9)	(9)	(7)	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	3.7	2.7	(20)	(15)	(5)	(5)	(5)	(5)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
2855	Harney Hospital	6/30/2016	Proportion	3.7	2.7	(882)	(644)	(238)	(238)	(238)	(168)	0	0	0
2857	Sunriver Service District	6/30/2016	Proportion	3.7	2.7	(522)	(381)	(141)	(141)	(141)	(99)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	3.7	2.7	(120)	(88)	(32)	(32)	(32)	(24)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	3.7	2.7	(169)	(123)	(46)	(46)	(46)	(31)	0	0	0
2860	Coos County Airport District	6/30/2016	Proportion	3.7	2.7	0	0	0	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2016	Proportion	3.7	2.7	2	1	1	1	1	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Proportion	3.7	2.7	(40)	(29)	(11)	(11)	(11)	(7)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	3.7	2.7	9	7	2	2	2	3	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	3.7	2.7	34	25	9	9	9	7	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	3.7	2.7	(12)	(9)	(3)	(3)	(3)	(3)	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2870	Clackamas River Water Providers	6/30/2016	Proportion	3.7	2.7	(15)	(11)	(4)	(4)	(4)	(3)	0	0	0
2873	Mosier Fire District	6/30/2016	Proportion	3.7	2.7	(7)	(5)	(2)	(2)	(2)	(1)	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	3.7	2.7	(26)	(19)	(7)	(7)	(7)	(5)	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	3.7	2.7	(132)	(96)	(36)	(36)	(36)	(24)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	3.7	2.7	(739)	(539)	(200)	(200)	(200)	(139)	0	0	0
2878	Yamhill Fire Protection District	6/30/2016	Proportion	3.7	2.7	(1)	(1)	0	0	0	(1)	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(25)	(18)	(7)	(7)	(7)	(4)	0	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	3.7	2.7	(37,456)	(27,333)	(10,123)	(10,123)	(10,123)	(7,087)	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	3.7	2.7	0	0	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	3.7	2.7	268	196	72	72	72	52	0	0	0
2884	North Central Public Health District	6/30/2016	Proportion	3.7	2.7	178	130	48	48	48	34	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	(14)	(10)	(4)	(4)	(4)	(2)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	3.7	2.7	456	333	123	123	123	87	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	3.7	2.7	(129)	(94)	(35)	(35)	(35)	(24)	0	0	0
2900	Clatsop Community College	6/30/2016	Proportion	3.7	2.7	(1,093)	(798)	(295)	(295)	(295)	(208)	0	0	0
2901	Blue Mountain Community College	6/30/2016	Proportion	3.7	2.7	(673)	(491)	(182)	(182)	(182)	(127)	0	0	0
2902	Treasure Valley Community College	6/30/2016	Proportion	3.7	2.7	(2,539)	(1,853)	(686)	(686)	(686)	(481)	0	0	0
2903	Umpqua Community College	6/30/2016	Proportion	3.7	2.7	(951)	(694)	(257)	(257)	(257)	(180)	0	0	0
2904	Lane Community College	6/30/2016	Proportion	3.7	2.7	(8,117)	(5,923)	(2,194)	(2,194)	(2,194)	(1,535)	0	0	0
2905	Mt Hood Community College	6/30/2016	Proportion	3.7	2.7	2,149	1,568	581	581	581	406	0	0	0
2906	Klamath Community College	6/30/2016	Proportion	3.7	2.7	514	375	139	139	139	97	0	0	0
2908	Clackamas Community College	6/30/2016	Proportion	3.7	2.7	24	18	6	6	6	6	0	0	0
2910	Linn-Benton Community College	6/30/2016	Proportion	3.7	2.7	(1,697)	(1,238)	(459)	(459)	(459)	(320)	0	0	0
2918	Portland Community College	6/30/2016	Proportion	3.7	2.7	(9,827)	(7,171)	(2,656)	(2,656)	(2,656)	(1,859)	0	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	3.7	2.7	(3,336)	(2,434)	(902)	(902)	(902)	(630)	0	0	0
2922	Rogue Community College	6/30/2016	Proportion	3.7	2.7	(1,976)	(1,442)	(534)	(534)	(534)	(374)	0	0	0
2995	Oregon Coast Community College	6/30/2016	Proportion	3.7	2.7	239	174	65	65	65	44	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	3.7	2.7	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	3.7	2.7	108	79	29	29	29	21	0	0	0
2998	Southwestern Community College	6/30/2016	Proportion	3.7	2.7	(897)	(655)	(242)	(242)	(242)	(171)	0	0	0
2999	Central Oregon Community College	6/30/2016	Proportion	3.7	2.7	(3,808)	(2,779)	(1,029)	(1,029)	(1,029)	(721)	0	0	0
3003	Baker School District 5J	6/30/2016	Proportion	3.7	2.7	(367)	(268)	(99)	(99)	(99)	(70)	0	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	3.7	2.7	101	74	27	27	27	20	0	0	0
3016	Burnt River High School	6/30/2016	Proportion	3.7	2.7	(136)	(99)	(37)	(37)	(37)	(25)	0	0	0
3027	Pine-Eagle School District 61	6/30/2016	Proportion	3.7	2.7	110	80	30	30	30	20	0	0	0
3037	Alea School	6/30/2016	Proportion	3.7	2.7	78	57	21	21	21	15	0	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	3.7	2.7	(1,888)	(1,378)	(510)	(510)	(510)	(358)	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	3.7	2.7	279	204	75	75	75	54	0	0	0
3075	West Linn School District	6/30/2016	Proportion	3.7	2.7	13,393	9,773	3,620	3,620	3,620	2,533	0	0	0
3116	Colton School District 53	6/30/2016	Proportion	3.7	2.7	(206)	(150)	(56)	(56)	(56)	(38)	0	0	0
3122	Oregon City School District 62	6/30/2016	Proportion	3.7	2.7	(4,003)	(2,921)	(1,082)	(1,082)	(1,082)	(757)	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	3.7	2.7	(2,503)	(1,827)	(676)	(676)	(676)	(475)	0	0	0
3179	Clatsop County School District 1C	6/30/2016	Proportion	3.7	2.7	(408)	(298)	(110)	(110)	(110)	(78)	0	0	0
3186	Jewell School District 8	6/30/2016	Proportion	3.7	2.7	(177)	(129)	(48)	(48)	(48)	(33)	0	0	0
3187	Seaside Schools	6/30/2016	Proportion	3.7	2.7	(287)	(209)	(78)	(78)	(78)	(53)	0	0	0
3195	Warrenton-Hammond School District	6/30/2016	Proportion	3.7	2.7	180	131	49	49	49	33	0	0	0
3230	Vernonia School District	6/30/2016	Proportion	3.7	2.7	(862)	(629)	(233)	(233)	(233)	(163)	0	0	0
3241	Coquille School District 8	6/30/2016	Proportion	3.7	2.7	497	363	134	134	134	95	0	0	0
3242	Coos Bay School District 9	6/30/2016	Proportion	3.7	2.7	(1,152)	(841)	(311)	(311)	(311)	(219)	0	0	0
3245	North Bend Public Schools	6/30/2016	Proportion	3.7	2.7	(869)	(634)	(235)	(235)	(235)	(164)	0	0	0
3252	Powers School District	6/30/2016	Proportion	3.7	2.7	109	80	29	29	29	22	0	0	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	3.7	2.7	(908)	(663)	(245)	(245)	(245)	(173)	0	0	0
3264	Bandon School District	6/30/2016	Proportion	3.7	2.7	19	14	5	5	5	4	0	0	0
3274	Crook County School District	6/30/2016	Proportion	3.7	2.7	(1,495)	(1,091)	(404)	(404)	(404)	(283)	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Proportion	3.7	2.7	(81)	(59)	(22)	(22)	(22)	(15)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	3.7	2.7	(60)	(44)	(16)	(16)	(16)	(12)	0	0	0
3288	Central Curry School District 1	6/30/2016	Proportion	3.7	2.7	72	53	19	19	19	15	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	3.7	2.7	(4,061)	(2,963)	(1,098)	(1,098)	(1,098)	(767)	0	0	0
3296	Sisters School District	6/30/2016	Proportion	3.7	2.7	(46)	(34)	(12)	(12)	(12)	(10)	0	0	0
3307	Oakland School District	6/30/2016	Proportion	3.7	2.7	59	43	16	16	16	11	0	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	3.7	2.7	(3,734)	(2,725)	(1,009)	(1,009)	(1,009)	(707)	0	0	0
3316	Glide School District 12	6/30/2016	Proportion	3.7	2.7	8	6	2	2	2	2	0	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	3.7	2.7	29	21	8	8	8	5	0	0	0
3319	South Umpqua School District	6/30/2016	Proportion	3.7	2.7	(335)	(244)	(91)	(91)	(91)	(62)	0	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	3.7	2.7	(54)	(39)	(15)	(15)	(15)	(9)	0	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	3.7	2.7	(460)	(336)	(124)	(124)	(124)	(86)	0	0	0
3324	Yoncalla School District 32	6/30/2016	Proportion	3.7	2.7	(486)	(355)	(131)	(131)	(131)	(93)	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3325	Elkton School District 34	6/30/2016	Proportion	3.7	2.7	(71)	(52)	(19)	(19)	(19)	(14)	0	0	0
3335	Riddle School District	6/30/2016	Proportion	3.7	2.7	(228)	(166)	(62)	(62)	(62)	(42)	0	0	0
3338	Glendale 77	6/30/2016	Proportion	3.7	2.7	(115)	(115)	(42)	(42)	(42)	(31)	0	0	0
3349	Winston-Dillard Schools	6/30/2016	Proportion	3.7	2.7	(1,180)	(861)	(319)	(319)	(319)	(223)	0	0	0
3353	Sutherlin School District 130	6/30/2016	Proportion	3.7	2.7	21	15	6	6	6	3	0	0	0
3361	Arlington Public Schools	6/30/2016	Proportion	3.7	2.7	56	41	15	15	15	11	0	0	0
3364	Condon Admin School District 25J	6/30/2016	Proportion	3.7	2.7	12	9	3	3	3	3	0	0	0
3370	Prairie City School District 4	6/30/2016	Proportion	3.7	2.7	(213)	(155)	(58)	(58)	(58)	(39)	0	0	0
3372	Monument School District 8	6/30/2016	Proportion	3.7	2.7	(36)	(26)	(10)	(10)	(10)	(6)	0	0	0
3375	Dayville School District 16J	6/30/2016	Proportion	3.7	2.7	(191)	(139)	(52)	(52)	(52)	(35)	0	0	0
3376	Long Creek Schools	6/30/2016	Proportion	3.7	2.7	56	41	15	15	15	11	0	0	0
3394	Crane Elementary School	6/30/2016	Proportion	3.7	2.7	78	57	21	21	21	15	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	3.7	2.7	14	10	4	4	4	2	0	0	0
3396	Diamond School District 7	6/30/2016	Proportion	3.7	2.7	(201)	(147)	(54)	(54)	(54)	(39)	0	0	0
3397	Suntex School District	6/30/2016	Proportion	3.7	2.7	(59)	(43)	(16)	(16)	(16)	(11)	0	0	0
3398	Drewsey School	6/30/2016	Proportion	3.7	2.7	46	34	12	12	12	8	0	0	0
3399	Frenchglen School District	6/30/2016	Proportion	3.7	2.7	(11)	(8)	(3)	(3)	(3)	(2)	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	3.7	2.7	40	29	11	11	11	7	0	0	0
3407	Crane Union High School	6/30/2016	Proportion	3.7	2.7	100	73	27	27	27	19	0	0	0
3409	Hood River County School District	6/30/2016	Proportion	3.7	2.7	(1,458)	(1,064)	(394)	(394)	(394)	(276)	0	0	0
3414	City of Phoenix School District	6/30/2016	Proportion	3.7	2.7	(1,324)	(966)	(358)	(358)	(358)	(250)	0	0	0
3415	Ashland Public Schools	6/30/2016	Proportion	3.7	2.7	(1,714)	(1,251)	(463)	(463)	(463)	(325)	0	0	0
3416	Central Point School District 6	6/30/2016	Proportion	3.7	2.7	(162)	(118)	(44)	(44)	(44)	(30)	0	0	0
3417	Eagle Point School District 9	6/30/2016	Proportion	3.7	2.7	(1,147)	(837)	(310)	(310)	(310)	(217)	0	0	0
3424	Rogue River School District	6/30/2016	Proportion	3.7	2.7	644	470	174	174	174	122	0	0	0
3432	Prospect School District	6/30/2016	Proportion	3.7	2.7	115	84	31	31	31	22	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	3.7	2.7	(35)	(26)	(9)	(9)	(9)	(8)	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	3.7	2.7	22	16	6	6	6	4	0	0	0
3445	Culver School District 4	6/30/2016	Proportion	3.7	2.7	(794)	(579)	(215)	(215)	(215)	(149)	0	0	0
3446	Ashwood School	6/30/2016	Proportion	3.7	2.7	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
3447	Madras School District	6/30/2016	Proportion	3.7	2.7	(687)	(501)	(186)	(186)	(186)	(129)	0	0	0
3451	Black Butte School District	6/30/2016	Proportion	3.7	2.7	(59)	(43)	(16)	(16)	(16)	(11)	0	0	0
3454	Grants Pass School District	6/30/2016	Proportion	3.7	2.7	(1,996)	(1,457)	(539)	(539)	(539)	(379)	0	0	0
3456	Klamath County School District	6/30/2016	Proportion	3.7	2.7	110	80	30	30	30	20	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Proportion	3.7	2.7	(2,262)	(1,651)	(611)	(611)	(611)	(429)	0	0	0
3461	Lake County School District 7	6/30/2016	Proportion	3.7	2.7	(686)	(501)	(185)	(185)	(185)	(131)	0	0	0
3462	Paisley School District	6/30/2016	Proportion	3.7	2.7	215	157	58	58	58	41	0	0	0
3463	North Lake School District 14	6/30/2016	Proportion	3.7	2.7	(98)	(72)	(26)	(26)	(26)	(20)	0	0	0
3464	Plush School District	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	3.7	2.7	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	3.7	2.7	(444)	(324)	(120)	(120)	(120)	(84)	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	3.7	2.7	(7,969)	(5,815)	(2,154)	(2,154)	(2,154)	(1,507)	0	0	0
3487	Springfield School District 19	6/30/2016	Proportion	3.7	2.7	12,472	9,101	3,371	3,371	3,371	2,359	0	0	0
3494	Fern Ridge School District	6/30/2016	Proportion	3.7	2.7	(1,093)	(798)	(295)	(295)	(295)	(208)	0	0	0
3498	Mapleton School District	6/30/2016	Proportion	3.7	2.7	(279)	(204)	(75)	(75)	(75)	(54)	0	0	0
3502	Creswell School District 40	6/30/2016	Proportion	3.7	2.7	(915)	(668)	(247)	(247)	(247)	(174)	0	0	0
3506	South Lane School District	6/30/2016	Proportion	3.7	2.7	(2,727)	(1,990)	(737)	(737)	(737)	(516)	0	0	0
3510	Bethel School District	6/30/2016	Proportion	3.7	2.7	(3,154)	(2,302)	(852)	(852)	(852)	(598)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	3.7	2.7	31	23	8	8	8	7	0	0	0
3519	McKenzie School District	6/30/2016	Proportion	3.7	2.7	(580)	(423)	(157)	(157)	(157)	(109)	0	0	0
3520	Junction City School District 69	6/30/2016	Proportion	3.7	2.7	161	117	44	44	44	29	0	0	0
3522	Lowell School District	6/30/2016	Proportion	3.7	2.7	284	207	77	77	77	53	0	0	0
3524	Oakridge School District	6/30/2016	Proportion	3.7	2.7	(246)	(180)	(66)	(66)	(66)	(48)	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	3.7	2.7	70	51	19	19	19	13	0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	3.7	2.7	(192)	(140)	(52)	(52)	(52)	(36)	0	0	0
3537	Siuslaw School District 97J	6/30/2016	Proportion	3.7	2.7	(334)	(244)	(90)	(90)	(90)	(64)	0	0	0
3579	Lincoln County School District	6/30/2016	Proportion	3.7	2.7	(573)	(418)	(155)	(155)	(155)	(108)	0	0	0
3615	Central Linn School District 552C	6/30/2016	Proportion	3.7	2.7	(213)	(155)	(58)	(58)	(58)	(39)	0	0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	3.7	2.7	(1,069)	(780)	(289)	(289)	(289)	(202)	0	0	0
3647	Scio School District 95C	6/30/2016	Proportion	3.7	2.7	1,465	1,069	396	396	396	277	0	0	0
3665	Santiam Canyon School District	6/30/2016	Proportion	3.7	2.7	253	185	68	68	68	49	0	0	0
3684	Ontario School District 8C	6/30/2016	Proportion	3.7	2.7	(1,798)	(1,312)	(486)	(486)	(486)	(340)	0	0	0
3687	Juntura Grade School	6/30/2016	Proportion	3.7	2.7	(47)	(34)	(13)	(13)	(13)	(8)	0	0	0
3694	Nyssa School District 26	6/30/2016	Proportion	3.7	2.7	(186)	(136)	(50)	(50)	(50)	(36)	0	0	0
3696	Annex Elementary School	6/30/2016	Proportion	3.7	2.7	85	62	23	23	23	16	0	0	0
3707	Adrian School District 61	6/30/2016	Proportion	3.7	2.7	64	47	17	17	17	13	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	3.7	2.7	217	158	59	59	59	40	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3712	W W Jones School	6/30/2016	Proportion	3.7	2.7	4	3	1	1	1	1	0	0	0
3729	Jefferson School District 14Cj	6/30/2016	Proportion	3.7	2.7	(55)	(40)	(15)	(15)	(15)	(10)	0	0	0
3730	North Marion School District 15	6/30/2016	Proportion	3.7	2.7	(2,051)	(1,497)	(554)	(554)	(554)	(389)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	3.7	2.7	(7,954)	(5,804)	(2,150)	(2,150)	(2,150)	(1,504)	0	0	0
3750	St Paul School District	6/30/2016	Proportion	3.7	2.7	422	308	114	114	114	80	0	0	0
3780	Mt Angel School District 91	6/30/2016	Proportion	3.7	2.7	(796)	(581)	(215)	(215)	(215)	(151)	0	0	0
3786	Woodburn School District	6/30/2016	Proportion	3.7	2.7	(4,569)	(3,334)	(1,235)	(1,235)	(1,235)	(864)	0	0	0
3809	Morrow County Schools	6/30/2016	Proportion	3.7	2.7	(89)	(65)	(24)	(24)	(24)	(17)	0	0	0
3818	Portland Public Schools	6/30/2016	Proportion	3.7	2.7	(32,602)	(23,791)	(8,811)	(8,811)	(8,811)	(6,169)	0	0	0
3820	Parkrose School District	6/30/2016	Proportion	3.7	2.7	(2,257)	(1,647)	(610)	(610)	(610)	(427)	0	0	0
3824	Reynolds School District	6/30/2016	Proportion	3.7	2.7	(14,869)	(10,850)	(4,019)	(4,019)	(4,019)	(2,812)	0	0	0
3842	Corbett School District 39	6/30/2016	Proportion	3.7	2.7	(455)	(332)	(123)	(123)	(123)	(86)	0	0	0
3843	David Douglas School District	6/30/2016	Proportion	3.7	2.7	(4,697)	(3,428)	(1,269)	(1,269)	(1,269)	(890)	0	0	0
3847	Riverdale School	6/30/2016	Proportion	3.7	2.7	30	22	8	8	8	6	0	0	0
3850	Dallas School District	6/30/2016	Proportion	3.7	2.7	(533)	(389)	(144)	(144)	(144)	(101)	0	0	0
3859	Central School District 13J	6/30/2016	Proportion	3.7	2.7	(468)	(342)	(126)	(126)	(126)	(90)	0	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	3.7	2.7	(59)	(43)	(16)	(16)	(16)	(11)	0	0	0
3867	Falls City School District	6/30/2016	Proportion	3.7	2.7	(48)	(35)	(13)	(13)	(13)	(9)	0	0	0
3902	Tillamook Public Schools	6/30/2016	Proportion	3.7	2.7	47	34	13	13	13	8	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	3.7	2.7	(931)	(679)	(252)	(252)	(252)	(175)	0	0	0
3927	Echo School District	6/30/2016	Proportion	3.7	2.7	(19)	(14)	(5)	(5)	(5)	(4)	0	0	0
3928	Umatilla School District 6R	6/30/2016	Proportion	3.7	2.7	(1,171)	(855)	(316)	(316)	(316)	(223)	0	0	0
3931	Pendleton School District 16R	6/30/2016	Proportion	3.7	2.7	(365)	(266)	(99)	(99)	(99)	(68)	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2016	Proportion	3.7	2.7	(1,059)	(773)	(286)	(286)	(286)	(201)	0	0	0
3942	Stanfield School District	6/30/2016	Proportion	3.7	2.7	130	95	35	35	35	25	0	0	0
3944	Ukiah School	6/30/2016	Proportion	3.7	2.7	(34)	(25)	(9)	(9)	(9)	(7)	0	0	0
3957	Helix School District	6/30/2016	Proportion	3.7	2.7	(32)	(23)	(9)	(9)	(9)	(5)	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	3.7	2.7	(263)	(192)	(71)	(71)	(71)	(50)	0	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	3.7	2.7	340	248	92	92	92	64	0	0	0
3966	Union County School District	6/30/2016	Proportion	3.7	2.7	68	50	18	18	18	14	0	0	0
3967	North Powder School District	6/30/2016	Proportion	3.7	2.7	353	258	95	95	95	68	0	0	0
3969	Imbler School District	6/30/2016	Proportion	3.7	2.7	(324)	(236)	(88)	(88)	(88)	(60)	0	0	0
3970	Cove School District	6/30/2016	Proportion	3.7	2.7	(251)	(183)	(68)	(68)	(68)	(47)	0	0	0
3973	Elgin School District 23	6/30/2016	Proportion	3.7	2.7	(814)	(594)	(220)	(220)	(220)	(154)	0	0	0
3986	Joseph School District 6	6/30/2016	Proportion	3.7	2.7	23	17	6	6	6	5	0	0	0
3990	Wallowa School	6/30/2016	Proportion	3.7	2.7	(667)	(487)	(180)	(180)	(180)	(127)	0	0	0
3993	Enterprise School District 21	6/30/2016	Proportion	3.7	2.7	(193)	(141)	(52)	(52)	(52)	(37)	0	0	0
4003	Troy School District 54	6/30/2016	Proportion	3.7	2.7	(5)	(4)	(1)	(1)	(1)	(2)	0	0	0
4012	Dufur Schools	6/30/2016	Proportion	3.7	2.7	98	72	26	26	26	20	0	0	0
4034	Gaston Public Schools	6/30/2016	Proportion	3.7	2.7	(240)	(175)	(65)	(65)	(65)	(45)	0	0	0
4035	Banks School District	6/30/2016	Proportion	3.7	2.7	(881)	(643)	(238)	(238)	(238)	(167)	0	0	0
4062	Beaverton School District	6/30/2016	Proportion	3.7	2.7	13,481	9,837	3,644	3,644	3,644	2,549	0	0	0
4109	Spray School District 1	6/30/2016	Proportion	3.7	2.7	(560)	(409)	(151)	(151)	(151)	(107)	0	0	0
4114	Fossil School District 21J	6/30/2016	Proportion	3.7	2.7	197	144	53	53	53	38	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	3.7	2.7	(1,338)	(976)	(362)	(362)	(362)	(252)	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	3.7	2.7	(2,028)	(1,480)	(548)	(548)	(548)	(384)	0	0	0
4144	Sheridan School District 48J	6/30/2016	Proportion	3.7	2.7	(280)	(204)	(76)	(76)	(76)	(52)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	3.7	2.7	(971)	(709)	(262)	(262)	(262)	(185)	0	0	0
4219	Grant County Education Service District	6/30/2016	Proportion	3.7	2.7	(189)	(138)	(51)	(51)	(51)	(36)	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	3.7	2.7	(227)	(166)	(61)	(61)	(61)	(44)	0	0	0
4223	InterMountain Education Service District	6/30/2016	Proportion	3.7	2.7	(100)	(73)	(27)	(27)	(27)	(19)	0	0	0
4224	Wallowa County Region 18	6/30/2016	Proportion	3.7	2.7	186	136	50	50	50	36	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	3.7	2.7	80	58	22	22	22	14	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	3.7	2.7	(910)	(664)	(246)	(246)	(246)	(172)	0	0	0
4237	Douglas Education Service District	6/30/2016	Proportion	3.7	2.7	542	396	146	146	146	104	0	0	0
4238	Multnomah Education Service District	6/30/2016	Proportion	3.7	2.7	1,105	806	299	299	299	208	0	0	0
4252	High Desert Education Service District	6/30/2016	Proportion	3.7	2.7	(641)	(468)	(173)	(173)	(173)	(122)	0	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	3.7	2.7	(1,128)	(823)	(305)	(305)	(305)	(213)	0	0	0
4258	Hermiston School District 8R	6/30/2016	Proportion	3.7	2.7	275	201	74	74	74	53	0	0	0
4259	Clackamas Education Service District	6/30/2016	Proportion	3.7	2.7	(2,088)	(1,524)	(564)	(564)	(564)	(396)	0	0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	3.7	2.7	(163)	(119)	(44)	(44)	(44)	(31)	0	0	0
4268	Lake Oswego School District	6/30/2016	Proportion	3.7	2.7	7,123	5,198	1,925	1,925	1,925	1,348	0	0	0
4270	Silver Falls School District	6/30/2016	Proportion	3.7	2.7	(1,743)	(1,272)	(471)	(471)	(471)	(330)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	3.7	2.7	362	264	98	98	98	68	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	3.7	2.7	(347)	(253)	(94)	(94)	(94)	(65)	0	0	0
4273	Double O School District	6/30/2016	Proportion	3.7	2.7	(10)	(7)	(3)	(3)	(3)	(1)	0	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	3.7	2.7	644	470	174	174	174	122	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4277	Mitchell School	6/30/2016	Proportion	3.7	2.7	(181)	(132)	(49)	(49)	(49)	(49)	(34)	0	0
4279	St Helens School District 502	6/30/2016	Proportion	3.7	2.7	(871)	(636)	(235)	(235)	(235)	(166)	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	3.7	2.7	1,867	1,362	505	505	505	352	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	3.7	2.7	1,813	1,323	490	490	490	343	0	0	0
4288	Medford School District 549C	6/30/2016	Proportion	3.7	2.7	(4,408)	(3,217)	(1,191)	(1,191)	(1,191)	(835)	0	0	0
4291	Dayton Public Schools	6/30/2016	Proportion	3.7	2.7	(945)	(690)	(255)	(255)	(255)	(180)	0	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	3.7	2.7	(27)	(20)	(7)	(7)	(7)	(6)	0	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	3.7	2.7	(158)	(115)	(43)	(43)	(43)	(29)	0	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	3.7	2.7	65	47	18	18	18	11	0	0	0
4306	Amity School District	6/30/2016	Proportion	3.7	2.7	(770)	(562)	(208)	(208)	(208)	(146)	0	0	0
4309	Scappoose School District	6/30/2016	Proportion	3.7	2.7	(1,019)	(744)	(275)	(275)	(275)	(194)	0	0	0
4311	Redmond School District 2J	6/30/2016	Proportion	3.7	2.7	(3,507)	(2,559)	(948)	(948)	(948)	(663)	0	0	0
4312	Reedsport School District	6/30/2016	Proportion	3.7	2.7	13	9	4	4	4	1	0	0	0
4313	Forest Grove School District	6/30/2016	Proportion	3.7	2.7	(1,763)	(1,287)	(476)	(476)	(476)	(335)	0	0	0
4314	Willamina School District 30J	6/30/2016	Proportion	3.7	2.7	(74)	(54)	(20)	(20)	(20)	(14)	0	0	0
4315	John Day School District	6/30/2016	Proportion	3.7	2.7	(1,040)	(759)	(281)	(281)	(281)	(197)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	3.7	2.7	(1,961)	(1,431)	(530)	(530)	(530)	(371)	0	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	3.7	2.7	(1,264)	(922)	(342)	(342)	(342)	(238)	0	0	0
4320	Rainier School District 13	6/30/2016	Proportion	3.7	2.7	(453)	(331)	(122)	(122)	(122)	(87)	0	0	0
4321	North Clackamas School District 12	6/30/2016	Proportion	3.7	2.7	2,993	2,184	809	809	809	566	0	0	0
4323	Estacada School District 108	6/30/2016	Proportion	3.7	2.7	(639)	(466)	(173)	(173)	(173)	(120)	0	0	0
4324	Centennial School District 28	6/30/2016	Proportion	3.7	2.7	(3,429)	(2,502)	(927)	(927)	(927)	(648)	0	0	0
4326	Harney County School District 3	6/30/2016	Proportion	3.7	2.7	(109)	(80)	(29)	(29)	(29)	(22)	0	0	0
4327	Jordan Valley School District 3	6/30/2016	Proportion	3.7	2.7	186	136	50	50	50	36	0	0	0
4329	Gervais School District 1	6/30/2016	Proportion	3.7	2.7	(725)	(529)	(196)	(196)	(196)	(137)	0	0	0
4330	Vale School District 84	6/30/2016	Proportion	3.7	2.7	(707)	(516)	(191)	(191)	(191)	(134)	0	0	0
4331	Molalla River School District	6/30/2016	Proportion	3.7	2.7	(226)	(165)	(61)	(61)	(61)	(43)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	3.7	2.7	(6,014)	(4,389)	(1,625)	(1,625)	(1,625)	(1,139)	0	0	0
4333	Canby School District	6/30/2016	Proportion	3.7	2.7	664	485	179	179	179	127	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	3.7	2.7	(720)	(525)	(195)	(195)	(195)	(135)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	3.7	2.7	(555)	(405)	(150)	(150)	(150)	(105)	0	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	3.7	2.7	(805)	(587)	(218)	(218)	(218)	(151)	0	0	0
4337	Sherman County School District	6/30/2016	Proportion	3.7	2.7	(875)	(639)	(236)	(236)	(236)	(167)	0	0	0
4338	Three Rivers U J School District	6/30/2016	Proportion	3.7	2.7	6,216	4,536	1,680	1,680	1,680	1,176	0	0	0
4339	Lebanon Community School District	6/30/2016	Proportion	3.7	2.7	699	510	189	189	189	132	0	0	0
4340	Monroe School District 1J	6/30/2016	Proportion	3.7	2.7	(563)	(411)	(152)	(152)	(152)	(107)	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	3.7	2.7	(7,822)	(5,708)	(2,114)	(2,114)	(2,114)	(1,480)	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	3.7	2.7	(1,361)	(993)	(368)	(368)	(368)	(257)	0	0	0
4343	Harrisburg School District 7	6/30/2016	Proportion	3.7	2.7	(858)	(626)	(232)	(232)	(232)	(162)	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	3.7	2.7	(321)	(234)	(87)	(87)	(87)	(60)	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Proportion	3.7	2.7	1,097	801	296	296	296	209	0	0	0
4346	Knapka School District 4	6/30/2016	Proportion	3.7	2.7	(218)	(159)	(59)	(59)	(59)	(41)	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	3.7	2.7	160	117	43	43	43	31	0	0	0
4348	Lourdes Charter School	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
4350	Ridgeline Montessori	6/30/2016	Proportion	3.7	2.7	57	42	15	15	15	12	0	0	0
4351	The Village School	6/30/2016	Proportion	3.7	2.7	12	9	3	3	3	3	0	0	0
4352	Armادillo Technical Institute	6/30/2016	Proportion	3.7	2.7	(354)	(258)	(96)	(96)	(96)	(66)	0	0	0
4354	Opal Charter School	6/30/2016	Proportion	3.7	2.7	(380)	(277)	(103)	(103)	(103)	(71)	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	3.7	2.7	216	158	58	58	58	42	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	3.7	2.7	(139)	(101)	(38)	(38)	(38)	(25)	0	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	3.7	2.7	(11)	(8)	(3)	(3)	(3)	(2)	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	3.7	2.7	380	277	103	103	103	71	0	0	0
4365	Mitch Charter School	6/30/2016	Proportion	3.7	2.7	159	116	43	43	43	30	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Proportion	3.7	2.7	32	23	9	9	9	5	0	0	0
4367	Arthur Academy Charter School	6/30/2016	Proportion	3.7	2.7	(509)	(371)	(138)	(138)	(138)	(95)	0	0	0
4369	Trillium Charter School	6/30/2016	Proportion	3.7	2.7	(45)	(33)	(12)	(12)	(12)	(9)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	3.7	2.7	54	39	15	15	15	9	0	0	0
4371	The Lighthouse School	6/30/2016	Proportion	3.7	2.7	23	17	6	6	6	5	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	3.7	2.7	68	50	18	18	18	14	0	0	0
4374	Ione School District	6/30/2016	Proportion	3.7	2.7	(243)	(177)	(66)	(66)	(66)	(45)	0	0	0
4375	Eddyville Charter School	6/30/2016	Proportion	3.7	2.7	271	198	73	73	73	52	0	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	3.7	2.7	77	56	21	21	21	14	0	0	0
4378	Mosier Community School	6/30/2016	Proportion	3.7	2.7	703	513	190	190	190	133	0	0	0
4379	Siletz Valley School	6/30/2016	Proportion	3.7	2.7	(13)	(9)	(4)	(4)	(4)	(1)	0	0	0
4380	The Emerson School	6/30/2016	Proportion	3.7	2.7	(1)	(1)	0	0	0	(1)	0	0	0
4381	North Wasco County School District 21	6/30/2016	Proportion	3.7	2.7	(3,963)	(2,892)	(1,071)	(1,071)	(1,071)	(750)	0	0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	3.7	2.7	(288)	(210)	(78)	(78)	(78)	(54)	0	0	0

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RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2017 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4383	City View Charter School	6/30/2016	Proportion	3.7	2.7	(177)	(129)	(48)	(48)	(48)	(48)	(33)	0	0
4386	Nixyaawii Community School	6/30/2016	Proportion	3.7	2.7	(78)	(57)	(21)	(21)	(21)	(21)	(15)	0	0
4388	West Lane Tech	6/30/2016	Proportion	3.7	2.7	(71)	(52)	(19)	(19)	(19)	(19)	(14)	0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	3.7	2.7	1,017	742	275	275	275	275	192	0	0
4392	Eagleridge High School	6/30/2016	Proportion	3.7	2.7	(36)	(26)	(10)	(10)	(10)	(10)	(6)	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	3.7	2.7	65	47	18	18	18	18	11	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	3.7	2.7	(54)	(39)	(15)	(15)	(15)	(15)	(9)	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	3.7	2.7	430	314	116	116	116	116	82	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	3.7	2.7	38	28	10	10	10	10	8	0	0
4400	Phoenix School	6/30/2016	Proportion	3.7	2.7	30	22	8	8	8	8	6	0	0
4401	Ballston Community School	6/30/2016	Proportion	3.7	2.7	68	50	18	18	18	18	14	0	0
4402	Sage Community School	6/30/2016	Proportion	3.7	2.7	9	7	2	2	2	2	3	0	0
4403	Portland Village School	6/30/2016	Proportion	3.7	2.7	23	17	6	6	6	6	5	0	0
4404	Alliance Charter Academy	6/30/2016	Proportion	3.7	2.7	(123)	(90)	(33)	(33)	(33)	(33)	(24)	0	0
4405	Forest Grove Community School	6/30/2016	Proportion	3.7	2.7	40	29	11	11	11	11	7	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	3.7	2.7	(372)	(271)	(101)	(101)	(101)	(101)	(69)	0	0
4408	Muddy Creek Charter School	6/30/2016	Proportion	3.7	2.7	(54)	(39)	(15)	(15)	(15)	(15)	(9)	0	0
4409	Southwest Charter School	6/30/2016	Proportion	3.7	2.7	3	2	1	1	1	1	0	0	0
4410	Ace Academy	6/30/2016	Proportion	3.7	2.7	(998)	(728)	(270)	(270)	(270)	(270)	(188)	0	0
4411	Sherwood Charter School	6/30/2016	Proportion	3.7	2.7	(90)	(66)	(24)	(24)	(24)	(24)	(18)	0	0
4412	Estacada Web Academy	6/30/2016	Proportion	3.7	2.7	168	123	45	45	45	45	33	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	3.7	2.7	598	436	162	162	162	162	112	0	0
4419	Silvies River Web Academy	6/30/2016	Proportion	3.7	2.7	421	307	114	114	114	114	79	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	3.7	2.7	694	506	188	188	188	188	130	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	3.7	2.7	396	289	107	107	107	107	75	0	0
4423	Molalla River Academy	6/30/2016	Proportion	3.7	2.7	116	85	31	31	31	31	23	0	0
4424	The Ivy School	6/30/2016	Proportion	3.7	2.7	233	170	63	63	63	63	44	0	0
4429	Clackamas Web Academy	6/30/2016	Proportion	3.7	2.7	(2)	(1)	(1)	(1)	(1)	(1)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	3.7	2.7	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
4432	Renaissance Public Academy	6/30/2016	Proportion	3.7	2.7	68	50	18	18	18	18	14	0	0
4433	Powell Butte Community Charter School	6/30/2016	Proportion	3.7	2.7	256	187	69	69	69	69	49	0	0
4434	Logos Public Charter School	6/30/2016	Proportion	3.7	2.7	(176)	(128)	(48)	(48)	(48)	(48)	(32)	0	0
4435	Sunny Wolf Charter School	6/30/2016	Proportion	3.7	2.7	172	126	46	46	46	46	34	0	0
4436	Academy Of Arts & Academics	6/30/2016	Proportion	3.7	2.7	98	72	26	26	26	26	20	0	0
4437	Center for Advance Learning	6/30/2016	Proportion	3.7	2.7	82	60	22	22	22	22	16	0	0
4440	Sheridan Allprep Academy	6/30/2016	Proportion	3.7	2.7	91	66	25	25	25	25	16	0	0
4441	Baker Web Academy	6/30/2016	Proportion	3.7	2.7	2,015	1,470	545	545	545	545	380	0	0
4443	Knova Learning Oreogn	6/30/2016	Proportion	3.7	2.7	(358)	(261)	(97)	(97)	(97)	(97)	(67)	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	3.7	2.7	(76)	(55)	(21)	(21)	(21)	(21)	(13)	0	0
4446	Coburg Community Charter School	6/30/2016	Proportion	3.7	2.7	78	57	21	21	21	21	15	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	3.7	2.7	34	25	9	9	9	9	7	0	0
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	3.7	2.7	(316)	(231)	(85)	(85)	(85)	(85)	(61)	0	0
4449	Mosier Middle School	6/30/2016	Proportion	3.7	2.7	(727)	(531)	(196)	(196)	(196)	(196)	(139)	0	0
4450	Sauvie Island Academy	6/30/2016	Proportion	3.7	2.7	30	22	8	8	8	8	6	0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	3.7	2.7	(152)	(111)	(41)	(41)	(41)	(41)	(29)	0	0
4452	South Columbia Family School	6/30/2016	Proportion	3.7	2.7	59	43	16	16	16	16	11	0	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	3.7	2.7	(98)	(72)	(26)	(26)	(26)	(26)	(20)	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	3.7	2.7	112	82	30	30	30	30	22	0	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	3.7	2.7	232	169	63	63	63	63	43	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	3.7	2.7	489	357	132	132	132	132	93	0	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	3.7	2.7	44	32	12	12	12	12	8	0	0
4458	Oregon Virtual Education West	6/30/2016	Proportion	3.7	2.7	44	32	12	12	12	12	8	0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	3.7	2.7	216	158	58	58	58	58	42	0	0
4460	Kairos Pdx	6/30/2016	Proportion	3.7	2.7	485	354	131	131	131	131	92	0	0
4461	Mountain View Academy	6/30/2016	Proportion	3.7	2.7	(792)	(578)	(214)	(214)	(214)	(214)	(150)	0	0
4462	Bend International School	6/30/2016	Proportion	3.7	2.7	478	349	129	129	129	129	91	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	3.7	2.7	240	175	65	65	65	65	45	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	3.7	2.7	167	122	45	45	45	45	32	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	3.7	2.7	352	257	95	95	95	95	67	0	0

Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017
Service cost	N/A	\$1,541,220
Interest on total OPEB liability	N/A	5,048,773
Effect of plan changes	N/A	0
Administrative expenses	N/A	285,895
Member contributions	N/A	0
Expected investment return net of investment expenses	N/A	(1,393,344)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	N/A	0
Recognition of assumption changes or inputs	N/A	0
Recognition of investment (gains) or losses	N/A	(126,832)
OPEB Expense	N/A	\$5,355,712

As of June 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	<u>507,330</u>	<u>0</u>
Total	\$507,330	\$0

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

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2017 Expense	Balance of Deferred (Inflows) 06/30/2017	Balance of Deferred Outflows 06/30/2017	Amount Recognized in 06/30/2018 Expense	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$634,162)	2016-2017	5	(126,832)	(507,330)	0	(126,832)	(126,832)	(126,832)	(126,834)	0	0
Economic/demographic (gains) or losses	\$0	2016-2017	7.2	0	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2016-2017	7.2	0	0	0	0	0	0	0	0	0

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